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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **CUSAA 37/2017 & C.M.No.19890/2017 (stay)**

COMMISSIONER OF CUSTOMS

..... Appellant

Through: Mr.Sanjeev Narula, Sr.Standing
Counsel with Mr.Abhishek Ghai, Advocate.

Versus

ARUN KUMAR

..... Respondent

Through: None.

CORAM: JUSTICE S.MURALIDHAR

JUSTICE PRATHIBA M. SINGH

ORDER

26.09.2017

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1. In view of the low tax effect, this appeal is not entertained. The question raised in this appeal is being examined as a question of law in CUSAA No.11/2017 (*Commissioner of Customs, New Delhi (Air Cargo Export) vs. Arjun Kumar*).

2. The appeal and the application are disposed of.

S.MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 26, 2017

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