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

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CUSAA 65/2017

COMMISSIONER OF CUSTOMS

..... Appellant

Through : Ms.K.Enatali Sema, Advocate.

versus

CITI CHEMICALS

..... Respondent

Through : None.

AND

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CUSAA 66/2017

COMMISSIONER OF CUSTOMS

..... Appellant

Through : Ms.K.Enatali Sema, Advocate.

versus

HONDA SIEL POWER PRODUCTS PVT. LTD..... Respondent

Through : Mr. Sparsh Bhargava, Mr.Tarun
Gulati, Advocates.

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE VINOD GOEL

ORDER

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29.11.2017

CM APPL. 43528/2017 (Exemption) in CUSAA 65/2017

CM APPL. 43530/2017 (Exemption) in CUSAA 66/2017

Allowed, subject to all just exceptions. These applications are
accordingly disposed of.

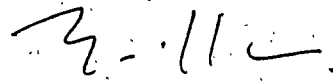
CUSAA 65/2017 & CM APPL. 43527/2017

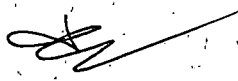
CUSAA 66/2017 & CM APPL. 43529/2017

Having heard learned counsel for the appellant, we are not inclined to

issue notice in these appeals in view of the decision of Coordinate Bench of this court in *Sony India Private Limited v. Commissioner of Customs 2014 (304) E.L.T. 660 (Delhi)* which was followed in *CUSAA 48/2017 Commissioner of Customs (Import) v. Gulati Sales Corporation* decided on 7th November, 2017.

In view of above, these appeals are dismissed. No costs.


SANJIV KHANNA, J


VINOD GOEL, J

NOVEMBER 29, 2017

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