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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.

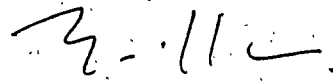
**CUSAA 65/2017 & CM APPL. 43527/2017**

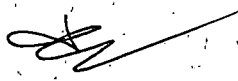
**CUSAA 66/2017 & CM APPL. 43529/2017**

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 7<sup>th</sup> 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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