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NEUTRAL CITATION NO: 2022/DHC/003410



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

% *Date of decision: 23.08.2022*

+ **CUSAA 119/2022**

COMMISSIONER OF CUSTOMS (ICD – TKD) Appellant

Through: Mr Vaibhav Joshi, Advocate.

versus

ADWYN CHEMICALS (P) LTD. Respondent

Through: None.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

RAJIV SHAKDHER, J.: (ORAL)

[Physical Hearing/Hybrid Hearing (as per request)]

CM APPL. 36558/2022

1. Allowed, subject to just exceptions.

CM APPL. 36560/2022

2. This is an application seeking condonation of delay of 110 days in re-filing the appeal.

3. For the reasons given in the application, the delay is condoned.

4. The application is, accordingly, disposed of.

CUSAA 119/2022 and CM APPL.36559/2022 [*Application filed on behalf of the appellant, seeking interim relief*]

5. Mr Vaibhav Joshi, who appears on behalf of the appellant, says that the issue raised in the instant appeal is covered by the judgment delivered by this Court in CUSAA 106/2022, dated 18.08.2022 titled, ***Commissioner of Customs ICD – TKD v. Thermoking.***

5.1. Mr Joshi says that the appellant would be satisfied if directions are issued, in line with the aforementioned judgment.

5.2. Accordingly, the above-captioned appeal is disposed of, in line with directions contained in the aforementioned judgment dated 18.08.2022, passed by this Court.



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6. The directions in the aforementioned judgment will apply *mutatis mutandis* to the appellant in the instant appeal, as well.

7. A copy of the order passed today, along with the aforementioned judgment dated 18.08.2022, will be dispatched by the Registry to the respondent and its counsel-on-record.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

AUGUST 23, 2022 / tr

[Click here to check corrigendum, if any](#)