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

+ **W.P.(C) 4628/2026**

NITIN GARG

.....Petitioner

Through: **Mr. Ujwal Ghai, Advocate**

versus

UNION OF INDIA & ORS.

.....Respondents

Through: **Mr. Sanjay Sethi, Senior Panel
Counsel for R-1
Mr. Aditya Singla, SSC, CBIC with
Ms. Arya Suresh Nair, Mr. Dhananjay
Gautam, Mr. Arvind Menon, Advs.**

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

08.04.2026

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1. It is the contention of the petitioner that *vide* order dated 23rd July, 2024, the writ petition being W.P.(C) 10035/2024, preferred by the petitioner was partly allowed. The said order is not complied with in its letter and spirit, as the claim of re-export/redemption was not decided.
2. As against the above, the counsel for the respondents, *Mr. Singla* has placed on record an order passed under Section 110 of the Customs Act, 1962, claiming that the prayer for re-export/redemption is rejected.
3. Accepting the said order on record, since coming from the authority of the respondent, we deem it appropriate to dispose of the petition by reserving liberty in favour of the petitioner to question the said order in



accordance with law.

4. As far as the question whether the petitioner was supplied the order well within time or today during the course of the day is left open.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 8, 2026/DM/sk