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

+ **W.P.(C) 7819/2026**

SHIVANI BAKULBHAI KAMALIYAPetitioner

Through: Appearance not given.

versus

COMMISSIONER OF CUSTOMSRespondent

Through: Mr Aditya Singla, SSC, CBIC with Mr
Akhil Sharma and Mr Dhananjay
Gautam, Advocates

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

% **29.05.2026**

1. Since the Order-in-Original has already been passed, we are of the view that the petitioner can question the same in appropriate independent proceedings, including by way of an appeal or any other remedy available in law.
2. Keeping such liberty intact in favour of the petitioner, we deem it appropriate to dispose of the present petition.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 29, 2026/sky/sk