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

+ CUSAA 38/2021 & CM APPL. 33913/2021

PRINCIPAL COMMISSIONER OF CUSTOM (IMPORT)

Through: Ms. Anushree Narain, SSC with Mr. Naman Choula and Mr. Yamit Jetley, Advs.Appellant

versus

SHRI AJAY KAPUR PROPRIETOR OF M/S CHEMICAL CONNECTION & ORS.

Through: Mr. Parichit Mahajan, Adv.Respondents

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+ CUSAA 39/2021 & CM APPL. 33968/2021

PRINCIPAL COMMISSIONER OF CUSTOM IMPORT

Through: Ms. Anushree Narain, SSC with Mr. Naman Choula and Mr. Yamit Jetley, Advs.Appellant

versus

MS AISHWARYA OVERSEAS & ORS.

Through: Mr. Parichit Mahajan, Adv.Respondents

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+ CUSAA 40/2021 & CM APPL. 33974/2021

PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT)

Through: Ms. Anushree Narain, SSC with Mr. Naman Choula and Mr. Yamit Jetley, Advs.Appellant

versus



SH. MANISH SINGHAL & ORS.Respondents
Through: Mr. Parichit Mahajan, Adv.

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CUSAA 41/2021 & CM APPL. 34002/2021

PRINCIPAL COMMISSIONER OF CUSTOM IMPORT

.....Appellant
Through: Ms. Anushree Narain, SSC with Mr.
Naman Choula and Mr. Yamit Jetley,
Advs.

versus

SHRI AJAY KAPUR & ORS.Respondents
Through: Mr. Parichit Mahajan, Adv.

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CUSAA 42/2021 & CM APPL. 34130/2021

PRINCIPAL COMMISSIONER OF CUSTOM IMPORT

.....Appellant
Through: Ms. Anushree Narain, SSC with Mr.
Naman Choula and Mr. Yamit Jetley,
Advs.

versus

MS SHUBHAM CHEMICALS SOLVENTS LTD & ORS.

.....Respondents
Through: Mr. Parichit Mahajan, Adv.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

05.02.2026

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1. On instructions, a prayer for withdrawal of the aforesaid appeals is made as the appellant intends to take recourse to proper and appropriate remedy as provided under law for preferring an appeal before the Apex Court.
2. We grant liberty to the appellant to canvass before the Apex Court as regards the time spent before this Court in prosecuting the present appeals in case the respondents raises an objection as regards limitation.
3. As such, the abovesaid appeals stand disposed of as withdrawn with liberty as prayed. Pending applications stand disposed of.
4. Needless to clarify that we have not appreciated the merits of the present appeals.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

FEBRUARY 5, 2026
Rr/ab/st