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

+ CUSAA 175/2025 & CM APPL. 77619/2025

COMMISSIONER OF CUSTOMS

.....Appellant

Through: Mr. Vijay Joshi, Sr. Standing Counsel
(CBIC).

versus

M/S DSV COLOAD CLEARANCE PVT. LTD

.....Respondent

Through:

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

04.05.2026

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1. We are bound by the views expressed by the Division Bench of this Court in CUSAA 233/2019 dated 21st September, 2022, titled as ***“Commissioner of Customs (General) V. D. S. Cargo Agency”*** so also the other similar judgments.

2. That being so, the appeal at the behest of the appellant is rightly held to be not tenable.

3. As such, the appeal stands disposed of.

4. However, we make it clear that, in case the revenue succeeds before the Apex Court in ***Commissioner of Customs (General) v. Falcon India*** (SLP Diary No. 15148/2019), the fate of the respondent shall be governed by the decision of the Apex Court in the said case, and the respondent shall be at liberty to approach this Court again, if so required.



5. With above observations and liberty, we dispose of the present appeal.
6. Pending applications, if any, also stand disposed of.
7. Order be uploaded on the website of this Court.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 4, 2026-sk/sky