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

36

\# **CNR No. DLHC011107662025**

\+ CUSAA 142/2026, CM APPL. 69673/2026, CM APPL. 69674/2026 & CM APPL. 69675/2026

M/S ALI TRADING EXPOSITION .....Appellant

Through: Mr. Jitin Singhal & Mr. Navneet Panwar, Advs.

versus

COMMISSIONER OF CUSTOMS (PREVENTIVE) .....Respondent

Through: Ms. Monica Banjamin, SSC with Ms. Laiba Arif & Ms. Prerika Narang, Advs.

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\# **CNR No. DLHC011107672025**

\+ CUSAA 143/2026, CM APPL. 69681/2026, CM APPL. 69682/2026 & CM APPL. 69683/2026

M/S SOUND OF MUSIC .....Appellant

Through: Mr. Jitin Singhal & Mr. Navneet Panwar, Advs.

versus

COMMISSIONER OF CUSTOMS (PREVENTIVE) & ANR. .....Respondents

Through: Ms. Monica Banjamin, SSC with Ms. Laiba Arif & Ms. Prerika Narang, Advs.

1

\# **CNR No. DLHC011107622025**

\+ CUSAA 140/2026, CM APPL. 68983/2026, CM APPL. 68984/2026

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& CM APPL. 68985/2026

M/S LEXICON INFOSYS .....Appellant

Through: Mr. Jitin Singhal & Mr. Navneet Panwar, Advs.

versus

COMMISSIONER OF CUSTOMS (PREVENTIVE) .....Respondent

Through: Ms. Monica Banjamin, SSC with Ms. Laiba Arif & Ms. Prerika Narang, Advs.

CORAM:
HON'BLE MR. JUSTICE AVNEESH JHINGAN
HON'BLE MR. JUSTICE DINESH BHATT

O R D E R

% 07.10.2026

1. Learned counsel for the appellants contends that inadvertently the substantial question of law with regard to determination of value of goods imported has not been proposed and seeks time to do the needful.

2. Put up on 14.10.2026.

3. In the meantime, let the learned counsel for the appellants assist the court whether in the language of Section 130E of the Customs Act, 1962 the appeals are maintainable before this court.

AVNEESH JHINGAN, J

DINESH BHATT, J

OCTOBER 7, 2026
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