$~38 to 41

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

\# **CNR No. DLHC011107682025**

\+ CUSAA 144/2026, CM APPL. 69685/2026 & CM APPL. 69686/2026

COMMISSIONER OF CUSTOMS .....Appellant

Through: Mr. Aakarsh Srivastava, Mr. Ashish Bansal, Mr. Ankit Kumar & Mr. Dhananjay Parth, Advs.

versus

HOLGER MERZ .....Respondent

Through: Mr. R. Krishnan, Mr. Devang Vats & Ms. Pankhuri Srivastava, Advs.

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\# **CNR No. DLHC011107692025**

\+ CUSAA 145/2026, CM APPL. 69687/2026 & CM APPL. 69688/2026

COMMISSIONER OF CUSTOMS .....Appellant

Through: Mr. Aakarsh Srivastava, Mr. Ashish Bansal, Mr. Ankit Kumar & Mr. Dhananjay Parth, Advs.

versus

EDAG GMBH SEVEN CO KGA A .....Respondent

Through: Mr. R. Krishnan, Mr. Devang Vats & Ms. Pankhuri Srivastava, Advs.

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\# **CNR No. DLHC011107702025**

\+ CUSAA 146/2026, CM APPL. 69707/2026 & CM APPL. 69708/2026

COMMISSIONER OF CUSTOMS .....Appellant

Through: Mr. Aakarsh Srivastava, Mr. Ashish Bansal, Mr. Ankit Kumar & Mr.

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Dhananjay Parth, Advs.

versus

LUDER VON DER BEY .....Respondent

Through: Mr. R. Krishnan, Mr. Devang Vats & Ms. Pankhuri Srivastava, Advs.

41

CNR No. DLHC011107712025

\+ CUSAA 147/2026, CM APPL. 69714/2026 & CM APPL. 69715/2026

COMMISSIONER OF CUSTOMS .....Appellant

Through: Mr. Aakarsh Srivastava, Mr. Ashish Bansal, Mr. Ankit Kumar & Mr. Dhananjay Parth, Advs.

versus

BABITA CHOPRA .....Respondent

Through: Mr. R. Krishnan, Mr. Devang Vats & Ms. Pankhuri Srivastava, Advs.

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

O R D E R

% 07.10.2026

Put up on 15.10.2026 along with CUSAA 141/2026.

AVNEESH JHINGAN, J

DINESH BHATT, J

OCTOBER 7, 2026
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