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

\# **CNR No. DLHC011107622025**

\+ CUSAA 140/2026, CM APPL. 68983/2026, CM APPL. 68984/2026, CM APPL. 68985/2026

M/S LEXICON INFOSYS .....Appellant

Through: Mr. Jitin Singhal, Mr. Navneet Panwar, Mr. Pravesh Bahuguna & Mr. Harshit Jain, Advs.

versus

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

Through: Ms. Monika Benjamin, SSC with Ms. Laiba Arif & Ms. Prerika Narang, Advs.

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\# **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, Mr. Pravesh Bahuguna & Mr. Harshit Jain, Advs.

versus

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

Through: Ms. Monika Benjamin, 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,

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CM APPL. 69683/2026

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

Through: Mr. Jitin Singhal, Mr. Navneet Panwar, Mr. Pravesh Bahuguna & Mr. Harshit Jain, Advs.

versus

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

Through: Ms. Monika Benjamin, SSC with Ms. Laiba Arif & Ms. Prerika Narang, Advs.

CORAM:
HON'BLE MR. JUSTICE AVNEESH JHINGAN
HON'BLE MS. JUSTICE SHAIL JAIN

O R D E R

% 14.10.2026

1. Admitted on the following substantial questions of law:

(a) Whether in the facts and circumstances of the case, the impugned order dated 30.04.2025 passed by the learned CESTAT is cryptic and non-speaking in nature inasmuch on merits of the case, the learned CESTAT has not dealt with the submissions of the appellants and has also not perused the entire evidence/material on record?

(b) Whether in the facts and circumstances of the case, the learned CESTAT was correct in upholding the confiscation of seized goods without considering the entire material/evidence available on record?

2. Put up for arguments on 04.12.2026.

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3. In the meantime, learned counsel for the parties are at liberty to place on record the Order in Original.

AVNEESH JHINGAN, J

SHAIL JAIN, J

OCTOBER 14, 2026
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