

Commissioner of Customs vs M/S Dsv Coload Clearance Pvt. Ltd

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Court : Delhi Orders

Decided On : May-04-2026

Judge : Hon'Ble Mr. Justice Nitin Wasudeo Sambre ,Hon'Ble Mr. Justice Ajay Digpaul

Appeal No. : CUSAA/175/2025

Appellant : Commissioner of Customs

Respondent : M/S Dsv Coload Clearance Pvt. Ltd

Advocate for Pet/Ap. : Mr. Vijay Joshi

Judgement :

* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ CUSAA 175/2025 & CM APPL. 77619/2025 COMMISSIONER OF CUSTOMSAppellant Through: Mr. Vijay Joshi, Sr. Standing Counsel (CBIC).

versus

M/S DSV COLOAD CLEARANCE PVT. LTDRespondent Through:

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

% 04.05.2026

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

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