



\$~42 to 81

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ W.P.(C) 12233/2019 & CM APPL. 4168/2024  
M/S SUMAT PERSHAD AND SONS AND ANR. .... Petitioners  
versus  
COMMISSIONER CUSTOMS (EXPORT) AND  
ANR. .... Respondents

43

+ W.P.(C) 8248/2020 & CM APPLS. 26724/2020, 32123/2021,  
4160/2024  
MS SUMAT PERSHAD SONS & ORS. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS IMPORT & ANR. ... Respondents

44

+ W.P.(C) 8122/2021 & CM APPLs. 25215/2021, 32123/2021,  
4161/2024  
M/S KRAFTLINE INTERNATIONAL & ORS. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS IMPORT & ANR ... Respondents

45

+ W.P.(C) 9868/2020 & CM APPLs. 31491/2020, 4162/2024  
MS RAJA RAM & ANR. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS IMPORT &  
ANR. .... Respondents

46

+ W.P.(C) 9869/2020 & CM APPLs. 31493/2020 & 4169/2024  
M/S JUNEJA PAPERS PVT. LTD. & ANR. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS (IMPORT) &  
ANR. .... Respondents

*W.P.(C) 12233/2019 & connected matters*

*page 1 of 9*



- 47  
+ W.P.(C) 9903/2020 & CM APPLs. 31573/2020 & 4191/2024  
M/S S. D. ENTERPRISES ..... Petitioner  
versus  
COMMISSIONER OF CUSTOMS (IMPORT) &  
ANR. .... Respondents
- 48  
+ W.P.(C) 9923/2020 & CM APPLs. 31611/2020, 4170/2024  
M/S RAJA RAM AND CO & ANR. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS (IMPORT) &  
ANR. .... Respondents
- 49  
+ W.P.(C) 9924/2020 & CM APPLs. 31613/2020 & 4195/2024  
M/S KHURANA PAPER HOUSE ..... Petitioner  
versus  
COMMISSIONER OF CUSTOMS (IMPORT) &  
ANR. .... Respondents
- 50  
+ W.P.(C) 9925/2020 & CM APPLs. 31615/2020, 4278/2024  
M/S SUMAT PERSHAD AND SONS & ANR. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS (IMPORT)  
& ANR. .... Respondents
- 51  
+ W.P.(C) 118/2021 & CM APPLs. 369/2021 & 4285/2024  
MS SUMAT PERSHAD SONS & ORS. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS (IMPORT) &  
ANR ..... Respondents

*W.P.(C) 12233/2019 & connected matters*

*page 2 of 9*



- 52  
+ W.P.(C) 141/2021 & CM APPLs. 425/2021, 4177/2024  
MS KRAFTILE INTERNATIONAL ..... Petitioner  
versus  
COMMISSIONER OF CUSTOMS IMPORT &  
ANR. .... Respondents
- 53  
+ W.P.(C) 2838/2021 & CM APPLs. 8529/2021, 32170/2021,  
4158/2024  
MS SUMAT PERSHAD SONS & ORS. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS IMPORT & ANR .... Respondents
- 54  
+ W.P.(C) 2842/2021 & CM APPLs. 8560/2021, 4202/2024  
M/S SUMAT PERSHAD & SONS AND ORS. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS (IMPORT) &  
ANR. .... Respondents
- 55  
+ W.P.(C) 2850/2021 & CM APPLs. 8591/2021, 32132/2021,  
4182/2024  
MS KHURANA PAPER HOUSE & ORS. .... Petitioners  
Through:  
versus  
COMMISSIONER OF CUSTOMS IMPORT &  
ANR. .... Respondents  
Through:
- 56  
+ W.P.(C) 4345/2021 & CM APPL. 13262/2021, 4199/2024  
MS BIRDHI CHAND GIRDHARI LAL PAPERS PVT LTD  
& ANR. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS IMPORT &  
ANR. .... Respondents



57

+ W.P.(C) 4368/2021 & CM APPLs. 13302/2021, 32125/2021,  
4178/2024, 13302/2021  
M/S SHITAL PAPER IMPEX ..... Petitioner  
versus  
COMMISSIONER OF CUSTOMS IMPORT &  
ANR. .... Respondents

58

+ W.P.(C) 4380/2021 & CM APPLs. 13344/2021, 4283/2024  
M/S KALRA PAPER CONVERTER AND TRADER PVT. LTD. &  
ORS. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS  
(IMPORT) & ANR. .... Respondents

59

+ W.P.(C) 4386/2021 & CM APPLs. 13353/2021, 4286/2024  
MS BIRDHI CHAND GIRDHARI LAL  
PAPERS PVT LTD & ANR. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS  
IMPORT & ANR. .... Respondents

60

+ W.P.(C) 4388/2021 & CM APPLs. 13357/2021, 32169/2021,  
4179/2024  
M/S KAPIL PAP MART PVT LTD & ANR. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS  
IMPORT & ANR. .... Respondents

61

+ W.P.(C) 4409/2021 & CM APPLs. 13497/2021, 4171/2024  
MS KALRA PAPER PRODUCTS  
PVT LTD & ORS. .... Petitioners  
versus  
1.COMMISSIONER OF  
CUSTOMS IMPORT & ANR. .... Respondents

*W.P.(C) 12233/2019 & connected matters*

*page 4 of 9*



- 62  
+ W.P.(C) 7987/2021 & CM APPLs. 24822/2021, 4180/2024  
MS DIAMOND COPY HOUSE & ANR. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS  
IMPORT & ANR. .... Respondents
- 63  
+ W.P.(C) 8000/2021 & CM APPLs. 24843/2021, 4174/2024  
M/S SONA PAPERS PVT. LTD. & ANR. .... Petitioners  
versus  
COMMISSIONER OF  
CUSTOMS (IMPORT) & ANR. .... Respondents
- 64  
+ W.P.(C) 8039/2021 & CM APPLs. 25019/2021, 4163/2024  
M/S SUNEJA SONS & ANR. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS  
IMPORT & ANR. .... Respondents
- 65  
+ W.P.(C) 8047/2021 & CM APPLs. 25031/2021, 32166/2021,  
4165/2024, 25031/2021  
M/S JUNEJA PAPERS PVT LTD & ANR. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS  
IMPORT & ANR. .... Respondents
- 66  
+ W.P.(C) 232/2022 & CM APPL 4166/2024  
MS JUNEJA TRADE LINKS .... Petitioner  
versus  
COMMISSIONER OF CUSTOMS  
IMPORT & ANR. .... Respondents
- 67  
+ W.P.(C) 6209/2022 & CM APPL. 4194/2024  
AJAY PAPER CORPORATION .... Petitioner  
versus  
COMMISSIONER OF CUSTOMS  
EXPORT & ANR. .... Respondents
- W.P.(C) 12233/2019 & connected matters* *page 5 of 9*



- 68  
+ W.P.(C) 6239/2022 & CM APPL. 4193/2024  
S D ENTERPRISES ..... Petitioner  
Versus  
COMMISSIONER OF CUSTOMS  
IMPORT & ANR. .... Respondents
- 69  
+ W.P.(C) 6288/2022 & CM APPL. 4203/2024  
KRAFTILE INTERNATIONAL ..... Petitioner  
versus  
COMMISSIONER OF CUSTOMS  
IMPORT & ANR. .... Respondents
- 70  
+ W.P.(C) 6299/2022 & CM APPL. 4157/2024  
KHURANA PAPER HOUSE ..... Petitioner  
versus  
COMMISSIONER OF CUSTOMS  
EXPORT & ANR. .... Respondents
- 71  
+ W.P.(C) 6313/2022 & CM APPL. 4279/2024  
RAJA RAM CO & ANR. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS  
IMPORT & ANR. .... Respondents
72.  
+ W.P.(C) 6331/2022 & CM APPL. 4175/2024  
INDIRA OFFSET PRINTERS PVT LTD & ANR. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS  
IMPORT & ANR. .... Respondents
73.  
+ W.P.(C) 8763/2022 & CM APPLs. 26389-90/2022, 4284/2024,  
26389/2022  
M/S SHREE PAPER CO. PVT. LTD. .... Petitioner  
versus  
COMMISSIONER OF  
CUSTOMS (EXPORT) & ORS. .... Respondents  
*W.P.(C) 12233/2019 & connected matters* *page 6 of 9*



74.  
+ W.P.(C) 9334/2022 & CM APPL. 4164/2024  
M/S ARUN AND CO. & ANR. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS  
(EXPORT) & ANR. .... Respondents
75.  
+ W.P.(C) 11146/2022 & CM APPLs. 32756/2022, 4181/2024  
MS SUNEJA SONS AND ANR. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS  
EXPORT & ANR. .... Respondents
76.  
+ W.P.(C) 14138/2022 & CM APPLs. 43180/2022, 4167/2024  
M/S JAIN ENTERPRISES .... Petitioner  
versus  
COMMISSIONER OF CUSTOMS  
EXPORT & ANR. .... Respondents
- 77  
+ W.P.(C) 14263/2022 & CM APPLs. 43555/2022, 4173/2024  
MS GUNSHIKA MARKETING CO & ANR. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS  
EXPORT & ORS. .... Respondents
- 78  
+ W.P.(C) 9480/2023 & CM APPLs. 36221/2023, 4172/2024  
JAYSON INTERNATIONAL & ANR. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS  
EXPORT & ANR. .... Respondents
79.  
+ W.P.(C) 9500/2023 & CM APPLs. 36302/2023, 4176/2024  
BRIJBASI ART PRESS LTD & ANR. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS  
EXPORT & ANR. .... Respondents

*W.P.(C) 12233/2019 & connected matters*

*page 7 of 9*



80.

+ W.P.(C) 9506/2023 & CM APPLs. 36338/2023, 4192/2024  
KALRA PAPER CONVERTOR  
TRADER PVT LTD & ORS. .... Petitioners  
versus  
COMMISSIONER OF CUSTOMS  
EXPORT & ANR. .... Respondents

81

+ W.P.(C) 11246/2023 & CM APPLs. 43800/2023, 4159/2024  
JUNEJA TRADE LINKS .... Petitioner  
versus  
COMMISSIONER OF CUSTOMS EXPORT &  
ANR. .... Respondents

***Appearances:***

**For petitioners** Dr. Sushil Kumar Gupta, Mr. Kamal Mehta, Ms. Sunita Gupta and Mr. Sakshit Bhardwaj, Advocates.

**For respondents** Mr. Vivek Goyal, CGSPC with Mr. Gokul Sharma, Mr. Shivam Singh, Advocates for UOI.

Mr. Krishan Kumar Sharma, SPC with Ms. Rubina Arora and Mr. Ravi Sharma, Advocate for UOI.

Mr. Farman Ali, SPC with Ms. Usha Jamnal and Mr. Krishan Kumar, Advocates for UOI.

Mr. Vinish Phogat, SPC for UOI.

Mr. Harpreet Singh, SSC with Ms. Suhani Mathur and Mr. Jatin Kumar Gaur, Advocates for R-1.

Mr. Virender Pratap Singh Charak, Ms. Shubhara Parashar, Advocates for UOI.

Mr. Ripu Daman Bhardwaj, CGSC with Mr. Kushagra Kumar and Mr. Abhinav Bhardwaj, Advocates for UOI.

Mr. Naginder Benipal, SPC for UOI with Mr. Ankit Siwach, Advocate.

Mr. Aditya Singh, SSC for CBIC.

Mr. Bhagvan Swarup Shukla, CGSC with Mr. Sawan Kumar Shukla, Advocate for UOI.

Mr. Sushil Kumar Pandey, SPC.

Mr. Anushree Narain, Advocate.

Mr. Rajeev Aggarwal, ASC with Ms. Samridhi Vats, Advocates.

*W.P.(C) 12233/2019 & connected matters*

*page 8 of 9*



Mr. Gibran Naushad, Mr. Atul Tripathi, Mr. Piyush Beriwal, Advocates.

**CORAM:**

**HON'BLE MR. JUSTICE SANJEEV SACHDEVA**

**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**ORDER**

% **22.05.2024**

1. Learned counsels for Respondents pray for some more time to comply with the order dated 08.11.2023. Let the needful be done within six weeks.
2. List on 06.08.2024.
3. Parties may complete the pleadings by filing counter affidavit, if not already filed within six weeks, rejoinder within four weeks.

**SANJEEV SACHDEVA, J**

**RAVINDER DUDEJA, J**

**MAY 22, 2024**

*RM*