

20.08.2026

PRONOUNCEMENT OF JUDGMENT

COURT NO. 06
DIVISION BENCH-IX
HON'BLE MR.JUSTICE ANIL KSHETARPAL
HON'BLE MS.JUSTICE SHAIL JAIN

<https://delhihighcourt.webex.com/meet/dhcecourtvc7>

AT 10:30 AM

- 1 CUSAA 82/2023, CM APPL. 57697/2023
PARVEEN KUMAR JAINAppellant
Through: Mr Kamal Mehta Senior Advocate with Dr Sushil
Kumar Gupta and Ms. Anshika Kumari Advs.
versus
PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT) ICD, TKD, NEW DELHI
.....Respondent
Through: Mr. Vikrant Nilesh Goyal, Mr. Inderpreet Singh,
Mr. Kunal Dixit, Advs.
- 2 CUSAA 83/2023, CM APPL. 57699/2023, CM APPL. 27569/2026
BIMAL PAPERS PVT. LTD.Appellant
Through: Mr Kamal Mehta Senior Advocate with Dr Sushil
Kumar Gupta and Ms. Anshika Kumari Advs.
versus
PRINCIPAL COMMISSIONER OF CUSTOMS IMPORT
.....Respondent
Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar
Singh and Mr. Tushar Bhalla, Advocates

3 CUSAA 177/2025, CM APPL. 79867/2025, CM APPL. 79870/2025, CM APPL. 16640/2026

MS MUKTA ENTERPRISES

.....Appellant

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS EXPORTRespondent

Through: Mr. Anurag Ojha, SSC, Mr. Dipak Raj, Mr. Aryaman Singh Chouhan, Mr. Aditya Chaudhary, Advs.

4 CUSAA 178/2025, CM APPL. 80092/2025, CM APPL. 80096/2025, CM APPL. 16648/2026

M/S RAJA RAM AND COMPANY

.....Appellant

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT)

.....Respondent

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh and Mr. Tushar Bhalla, Advs.

5 CUSAA 179/2025, CM APPL. 80160/2025, CM APPL. 80163/2025

RAJINDER KUMAR JAIN

.....Appellant

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS EXPORTRespondent

Through: Mr. Anurag Ojha, SSC, Mr. Dipak Raj, Mr. Aryaman Singh Chouhan, Mr. Aditya Chaudhary, Advs.

- 6 CUSAA 180/2025, CM APPL. 80234/2025, CM APPL. 80238/2025
JINENDER KUMAR JAINAppellant
Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil
Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika
Kumari, Advocates.
versus
PRINCIPAL COMMISSIONER OF CUSTOMS IMPORT
.....Respondent
Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar
Singh and Mr. Tushar Bhalla, Advs.
- 7 W.P.(C) 12233/2019, CM APPL. 4168/2024, CM APPL. 16717/2026
M/S SUMAT PERSHAD AND SONS AND ANR.
.....Petitioners
Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil
Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika
Kumari, Advocates.
versus
COMMISSIONER CUSTOMS (EXPORT) AND ANR.
.....Respondents
Through: Mr. Harpreet Singh, Senior Standing Counsel with
Mr. Jatin Kumar Gaur, Advs.
- 8 W.P.(C) 15114/2025, CM APPL. 62118/2025
MS KAPIL PAP MART PVT LTDPetitioner
Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil
Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika
Kumari, Advocates.
versus
COMMISSIONER OF CUSTOMS EXPORT & ANR.
.....Respondents
Through: Mr. Raj Kumar, CGSC With Ms Vandana Sachdeva
and Ms Vidushi Sah Advocates
Mr. Harpreet Singh, Senior Standing Counsel with
Mr. Jatin Kumar Gaur, Advs.

9 W.P.(C) 8248/2020, CM APPL. 26724/2020, CM APPL. 32123/2021, CM APPL. 4160/2024, CM APPL. 16683/2026

MS SUMAT PERSHAD SONS & ORS.Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS IMPORT & ANR.

.....Respondents

Through: Mr. Sushil kumar Pandey SPC, Mr. Aman Kumar Pandey, Mr Pradip Sharma Advocates.
Mr. Harpreet Singh, Senior Standing Counsel with Mr. Jatin Kumar Gaur, Advs.

10 W.P.(C) 9868/2020, CM APPL. 31491/2020, CM APPL. 16695/2026

MS RAJA RAM & ANR.Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS IMPORT & ANR.

.....Respondents

Through: Mr. Virender Pratap Singh Charak and Ms. Shubhra Parashar Advocates.
Mr. Harpreet Singh, Senior Standing Counsel with Mr. Jatin Kumar Gaur, Advs.

11 W.P.(C) 9869/2020, CM APPL. 31493/2020, CM APPL. 16715/2026

M/S JUNEJA PAPERS PVT. LTD. & ANR.Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS (IMPORT) & ANR.

.....Respondents

Through: Ms. Anushree Narain, SSC with Mr. Apurv Yadav & Mr. Naman Choula, Advocates.

Mr. Harpreet Singh, Senior Standing Counsel with
Mr. Jatin Kumar Gaur, Advs.

12 W.P.(C) 8039/2021, CM APPL. 25019/2021, CM APPL. 4163/2024, CM APPL.
16707/2026

M/S SUNEJA SONS & ANR.

.....Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil
Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika
Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS IMPORT & ANR.

.....Respondents

Through: Ms. Anushree Narain, SSC with Mr. Apurv Yadav
& Mr. Naman Choula, Advocates.
Mr. Harpreet Singh, Senior Standing Counsel with
Mr. Jatin Kumar Gaur, Advs.

13 W.P.(C) 8122/2021, CM APPL. 25215/2021, CM APPL. 32144/2021, CM APPL.
16716/2026

M/S KRAFTLINE INTERNATIONAL & ORS.

.....Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil
Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika
Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS IMPORT & ANR.

.....Respondents

Through: Mr. Harish Kumar Garg & Ms. Nisha Advocates
Mr. Harpreet Singh, Senior Standing Counsel with
Mr. Jatin Kumar Gaur, Advs.

- 14 W.P.(C) 232/2022, CM APPL. 4166/2024, CM APPL. 16691/2026
MS JUNEJA TRADE LINKSPetitioner
Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil
Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika
Kumari, Advocates.
versus
COMMISSIONER OF CUSTOMS IMPORT & ANR.
.....Respondents
Through: Ms. Anushree Narain, SSC with Mr. Apurv Yadav
& Mr. Naman Choula, Advocates.
Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar
Singh and Mr. Tushar Bhalla, Advs.
Mr Nirvikar verma, SPC
- 15 W.P.(C) 6209/2022, CM APPL. 4194/2024, CM APPL. 16689/2026
AJAY PAPER CORPORATIONPetitioner
Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil
Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika
Kumari, Advocates.
versus
COMMISSIONER OF CUSTOMS EXPORT & ANR.
.....Respondents
Through: Mr. Harpreet Singh, Senior Standing Counsel with
Mr. Jatin Kumar Gaur, Advs.
Ms. Nidhi Banga, Senior Panel Counsel for
Respondent/UOI
- 16 W.P.(C) 6239/2022, CM APPL. 4193/2024, CM APPL. 16706/2026
S D ENTERPRISESPetitioner
Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil
Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika
Kumari, Advocates.
versus
COMMISSIONER OF CUSTOMS IMPORT & ANR.
.....Respondents
Through: Mr. Harpreet Singh, Senior Standing Counsel with
Mr. Jatin Kumar Gaur, Advs.

17 W.P.(C) 6299/2022, CM APPL. 4157/2024, CM APPL. 16705/2026

KHURANA PAPER HOUSE

.....Petitioner

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS EXPORT & ANR.

.....Respondents

Through: Mr. Aditya Singla, SSC CBIC, Ms. Arya Suresh Nair, advs.
Ms. Uma Prasuna Bachu, SPC

18 W.P.(C) 8763/2022, CM APPL. 26389/2022, CM APPL. 26390/2022, CM APPL.
4284/2024, CM APPL. 16710/2026

M/S SHREE PAPER CO. PVT. LTD.

.....Petitioner

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS (EXPORT) & ORS.

.....Respondents

Through: Ms. Anushree Narain, SSC with Mr. Apurv Yadav
& Mr. Naman Choula, Advocates.
Mr. Farman Ali CGSC, Ms. Usha jamnal Adv, Ms.
Tanya Advs.

19 W.P.(C) 9903/2020, CM APPL. 4191/2024, CM APPL. 16714/2026
M/S S. D. ENTERPRISESPetitioner

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS (IMPORT) & ANR.

.....Respondents

Through: Ms. Shubhra Parashar and Mr Virender Pratap
Singh Charak Advocates.
Mr. Harpreet Singh, Senior Standing Counsel with
Mr. Jatin Kumar Gaur, Advs.

20 W.P.(C) 9923/2020, CM APPL. 31611/2020, CM APPL. 4170/2024, CM APPL.
16704/2026
M/S RAJA RAM AND CO & ANR.Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS (IMPORT) & ANR.

.....Respondents

Through: Mr. Virender Pratap Singh Charak and Ms.Shubhra Parashar Advocates
Mr. Harpreet Singh, Senior Standing Counsel with
Mr. Jatin Kumar Gaur, Advys.

21 W.P.(C) 9924/2020, CM APPL. 31613/2020, CM APPL. 4195/2024, CM APPL. 28570/2026, CM APPL. 43133/2026

M/S KHURANA PAPER HOUSE

.....Petitioner

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS (IMPORT) & ANR.

.....Respondents

Through: Mr. Aditya Singla, SSC CBIC, Ms. Arya Suresh Nair, advs.
Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh and Mr. Tushar Bhalla, Advocates.

22 W.P.(C) 9925/2020, CM APPL. 31615/2020, CM APPL. 4278/2024, CM APPL. 28562/2026, CM APPL. 43357/2026

M/S SUMAT PERSHAD AND SONS & ANR.

.....Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS (IMPORT) & ANR.

.....Respondents

Through: Ms. Shubhra Parashar and Mr. Virender Pratap Singh Charak Advocates.
Mr. Harpreet Singh, Senior Standing Counsel with Mr. Jatin Kumar Gaur, Advs.

23 W.P.(C) 2850/2021, CM APPL. 8591/2021, CM APPL. 32132/2021, CM APPL. 4182/2024, CM APPL. 28572/2026, CM APPL. 43137/2026
MS KHURANA PAPER HOUSE & ORS.Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil
Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika
Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS IMPORT & ANR.

.....Respondents

Through: Mr. Aditya Singla, SSC CBIC, Ms. Arya Suresh
Nair, advs.

24 W.P.(C) 4386/2021, CM APPL. 13353/2021, CM APPL. 4286/2024, CM APPL. 28563/2026, CM APPL. 43107/2026
MS BIRDHI CHAND GIRDHARI LAL PAPERS PVT LTD & ANR.

.....Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil
Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika
Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS IMPORT & ANR.

.....Respondents

Through: Mr. Harpreet Singh, Senior Standing Counsel with
Mr. Jatin Kumar Gaur, Advs.

25 W.P.(C) 118/2021, CM APPL. 369/2021, CM APPL. 4285/2024, CM APPL. 16699/2026
MS SUMAT PERSHAD SONS & ORS.Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil
Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika
Kumari, Advocates.

Mr. Harpreet Singh, Senior Standing Counsel with
Mr. Jatin Kumar Gaur, Advs.

versus

COMMISSIONER OF CUSTOMS (IMPORT) & ANR.

.....Respondents

Through: Ms. Shubhra Parashar and Mr.Virender Pratap
Singh Charak Advocates

26 W.P.(C) 141/2021, CM APPL. 425/2021, CM APPL. 4177/2024
MS KRAFTILE INTERNATIONALPetitioner

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil
Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika
Kumari, Advocates.

Mr. Harpreet Singh, Senior Standing Counsel with
Mr. Jatin Kumar Gaur, Advs.

versus

COMMISSIONER OF CUSTOMS IMPORT & ANR.

.....Respondents

Through: Mr. Harish Kumar Garg & Ms. Nisha Advocates.

27 W.P.(C) 2838/2021, CM APPL. 8529/2021, CM APPL. 32170/2021, CM APPL. 4158/2024, CM APPL. 16701/2026

MS SUMAT PERSHAD SONS & ORS.Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS IMPORT & ANR.

.....Respondents

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh and Mr. Tushar Bhalla, Advocates.
Ms. Shubhra Parashar and Mr.Virender Pratap Singh Charak Advocates

28 W.P.(C) 2842/2021, CM APPL. 8560/2021, CM APPL. 4202/2024, CM APPL. 16697/2026

M/S SUMAT PERSHAD & SONS AND ORS.Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS (IMPORT) & ANR.

.....Respondents

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh and Mr. Tushar Bhalla, Advocates
Ms. Shubhra Parashar and Mr.Virender Pratap Singh Charak Advocates

29 W.P.(C) 4345/2021, CM APPL. 4199/2024, CM APPL. 13262/2021, CM APPL. 16702/2026

MS BIRDHI CHAND GIRDHARI LAL PAPERS PVT LTD & ANR.

.....Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS IMPORT & ANR.

.....Respondents

Through: Mr. Harpreet Singh, Senior Standing Counsel with Mr. Jatin Kumar Gaur, Advs.

30 W.P.(C) 4368/2021, CM APPL. 13302/2021, CM APPL. 32125/2021, CM APPL. 4178/2024, CM APPL. 16703/2026

M/S SHITAL PAPER IMPEX

.....Petitioner

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS IMPORT & ANR.

.....Respondents

Through: Mr. Harpreet Singh, Senior Standing Counsel with Mr. Jatin Kumar Gaur, Advs.

31 W.P.(C) 4380/2021, CM APPL. 13344/2021, CM APPL. 4283/2024, CM APPL. 16679/2026

M/S KALRA PAPER CONVERTER AND TRADER PVT. LTD. & ORS.

.....Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS (IMPORT) & ANR.

.....Respondents

Through: Mr. Jitesh Vikram Srivastava, Ms. Suramya Srivastava Advocates

32 W.P.(C) 4388/2021, CM APPL. 13357/2021, CM APPL. 32169/2021, CM APPL. 4179/2024, CM APPL. 28573/2026, CM APPL. 43119/2026

M/S KAPIL PAP MART PVT LTD & ANR.Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS IMPORT & ANR.

.....Respondents

Through: Mr. Virender Pratap Singh Charak and Ms. Shubhra Parashar Advocates
Mr. Harpreet Singh, Senior Standing Counsel with
Mr. Jatin Kumar Gaur, Advs.

33 W.P.(C) 4409/2021, CM APPL. 13497/2021, CM APPL. 4171/2024, CM APPL. 16712/2026
MS KALRA PAPER PRODUCTS PVT LTD & ORS.

.....Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

1. COMMISSIONER OF CUSTOMS IMPORT & ANR.

.....Respondents

Through: Ms. Anushree Narain, SSC with Mr. Apurv Yadav & Mr. Naman Choula, Advocates.

34 W.P.(C) 7987/2021, CM APPL. 24822/2021, CM APPL. 4180/2024, CM APPL. 61266/2025, CM APPL. 16709/2026
MS DIAMOND COPY HOUSE & ANR.Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS IMPORT & ANR.

.....Respondents

Through: Ms. Anushree Narain, SSC with Mr. Apurv Yadav & Mr. Naman Choula, Advocates.

35 W.P.(C) 8000/2021, CM APPL. 24843/2021, CM APPL. 4174/2024, CM APPL. 16663/2026

M/S SONA PAPERS PVT. LTD. & ANR.Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS (IMPORT) & ANR.

.....Respondents

Through: Mr. Ripu Daman Bhardwaj (CGSC) and Mr. Kushagra Kumar, Advs.

36 W.P.(C) 8047/2021, CM APPL. 25031/2021, CM APPL. 32166/2021, CM APPL. 4165/2024, CM APPL. 28564/2026, CM APPL. 43143/2026

M/S JUNEJA PAPERS PVT LTD & ANR.Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS IMPORT & ANR.

.....Respondents

Through: Mr. Vijay Joshi, CGSC, Mr. Shubham Chaturvedi, Adv.

37 W.P.(C) 6288/2022, CM APPL. 4203/2024, CM APPL. 28569/2026, CM APPL. 43136/2026

KRAFTILE INTERNATIONALPetitioner

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS IMPORT & ANR.

.....Respondents

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh and Mr. Tushar Bhalla, Advs.
Mr. Vedansh Anand (SPC), Mr. Shivam Kumar (GP) & Mr. kush Garg, Adv.

- 38 W.P.(C) 6313/2022, CM APPL. 4279/2024, CM APPL. 43039/2026
RAJA RAM CO & ANR.Petitioners
Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil
Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika
Kumari, Advocates.
versus
COMMISSIONER OF CUSTOMS IMPORT & ANR.
.....Respondents
Through: Mr. Gibran Naushad, SSC with Suraj Shekhar
Singh and Mr. Tushar Bhalla, Advocates
- 39 W.P.(C) 6331/2022, CM APPL. 4175/2024, CM APPL. 28565/2026
INDIRA OFFSET PRINTERS PVT LTD & ANR.Petitioners
Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil
Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika
Kumari, Advocates.
versus
COMMISSIONER OF CUSTOMS IMPORT & ANR.
.....Respondents
Through: Mr. Tanveer Ahmed Ansari Senior Panel Counsel
- 40 W.P.(C) 9334/2022, CM APPL. 4164/2024, CM APPL. 16711/2026
M/S ARUN AND CO. & ANR.Petitioners
Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil
Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika
Kumari, Advocates.
versus
COMMISSIONER OF CUSTOMS (EXPORT) & ANR.
.....Respondents
Through: Mr. Aditya Singla, SSC CBIC, Ms. Arya Suresh
Nair, advs.

41 W.P.(C) 11146/2022, CM APPL. 32756/2022, CM APPL. 4181/2024, CM APPL. 28566/2026

MS SUNEJA SONS AND ANR.

.....Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS EXPORT & ANR.

.....Respondents

Through: Ms. Anushree Narain, SSC with Mr. Apurv Yadav & Mr. Naman Choula, Advocates.

42 W.P.(C) 14138/2022, CM APPL. 43180/2022, CM APPL. 4167/2024, CM APPL. 16676/2026

M/S JAIN ENTERPRISES

.....Petitioner

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS EXPORT & ANR.

.....Respondents

Through: Ms. Anushree Narain (SCC), Mr. Apurv Yadav and Mr. Naman Choula, Advs.

43 W.P.(C) 14263/2022, CM APPL. 43555/2022, CM APPL. 4173/2024, CM APPL. 4840/2025, CM APPL. 28571/2026

MS GUNSHIKA MARKETING CO & ANR.

.....Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS EXPORT & ORS.

.....Respondents

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh and Mr. Tushar Bhalla Advocates

44 W.P.(C) 9480/2023, CM APPL. 36221/2023, CM APPL. 4172/2024, CM APPL. 28567/2026

JAYSON INTERNATIONAL & ANR.Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS EXPORT & ANR.

.....Respondents

Through: Sh. Atul Tripathi, SSC, CBIC, Mr. Shubham Mishra and Mr. Akshay Sagar, Advs.

45 W.P.(C) 9500/2023, CM APPL. 36302/2023, CM APPL. 4176/2024, CM APPL. 16713/2026

BRIJBASI ART PRESS LTD & ANR.Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS EXPORT & ANR.

.....Respondents

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh and Mr. Tushar Bhalla, Advocates

46 W.P.(C) 9506/2023, CM APPL. 36338/2023, CM APPL. 4192/2024, CM APPL. 27910/2026, CM APPL. 43105/2026, CM APPL. 45432/2026

KALRA PAPER CONVERTOR TRADER PVT LTD & ORS.

.....Petitioners

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS EXPORT & ANR.

.....Respondents

Through: Mr. Vivek Goyal, CGSPC with Mr. Aryan Aggarwal, Advs.

47 W.P.(C) 11246/2023, CM APPL. 43800/2023, CM APPL. 4159/2024, CM APPL.
16708/2026

JUNEJA TRADE LINKS

.....Petitioner

Through: Mr. Kamal Mehta, Sr. Counsel with Dr. Sushil
Kumar Gupta, Ms. Sunita Gupta & Ms. Anshika
Kumari, Advocates.

versus

COMMISSIONER OF CUSTOMS EXPORT & ANR.

.....Respondents

Through: Mr. Preet Pal Singh, Mrs. Tanupreet Kaur, Mr
Gaurav Ms. Pooja and Ms Simran