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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **CUSTOM A. 1/2020**
MS RAMNIKLAL S GOSALIA AND CO.Petitioner
Through: None.
versus

COMMISSIONER OF CUSTOMS PATPARGANJ.....Respondent
Through: Mr. Harpreet Singh, Sr. SC with Ms.
Suhani Mathur, Adv.

78 **WITH**
+ **CUSTOM A. 2/2020**
M/S RAMNIKLAL S GOSALIA AND CO.Petitioner
Through: None.
versus

COMMISSIONER OF CUSTOMS PATPARGANJ.....Respondent
Through: None.

79 **WITH**
+ **CUSAA 1/2021**
M/S VISAKHA WIRE ROPES LTDAppellant
Through: Mr. Rajat Rana, Adv. (M:
9958116936)
versus

COMMISSIONER OF CUSTOMS (ICD)
PATPARGANJRespondent
Through: Ms. Megha Mishra, Adv.
(M:9717661623)

80 **WITH**
+ **CUSAA 49/2021 & CM APPL. 44927/2021**
M/S MERCEDES-BENZ INDIA PRIVATE LIMITED.....Appellant
Through: Mr. Kunal Kapoor, Adv.
versus

COMMISSIONER OF CUSTOMS (ICD)
PATPARGANJRespondent
Through: Appearance not given.



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+ WITH
CUSAA 50/2021 & CM APPL. 44934/2021
JAQUAR AND COMPANY PRIVATE LIMITEDAppellant
Through: Mr. Kunal Kapoor, Adv.
versus
COMMISSIONER OF CUSTOMS ACC (IMPORT)
& ORS.Respondents
Through: Appearance not given.
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+ WITH
CUSAA 51/2021 & CM APPL. 45039/2021
M/S MERCEDES-BENZ INDIA PRIVATE LIMITED.....Appellant
Through: Mr. Kunal Kapoor, Adv.
versus
COMMISSIONER OF CUSTOMS (ICD)
PATPARGANJRespondent
Through: Appearance not given.
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+ WITH
CUSAA 52/2021 & CM APPL. 45042/2021
M/S MERCEDES-BENZ INDIA PRIVATE LIMITED.....Appellant
Through: Mr. Kunal Kapoor, Adv.
versus
COMMISSIONER OF CUSTOMS (ICD)
PATPARGANJRespondent
Through: Appearance not given.
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+ WITH
CUSAA 14/2022 & CM APPL. 14363/2022
PASUPATI ACRYLON LTD.Appellant
Through: Mr. Archit Jindal, Adv.
versus
ADDITIONAL DIRECTOR GENERAL
(ADJUDICATION)Respondent
Through: Appearance not given.
- 85
+ WITH
CUSAA 15/2022 & CM APPL. 15440/2022



O. A. ASSOCIATESAppellant
Through: Appearance not given.
versus

ADDITIONAL DIRECTOR GENERAL
(ADJUDICATION)Respondent
Through: Mr. Archit Jindal, Adv.
WITH

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+

CUSAA 16/2022 & CM APPL. 16770/2022
KJV ALLOYS CONDUCTORS PVT LTDAppellant
Through: Mr. Prashant R Dahat & Mr. Vasu
Dev, Adv. (M: 9729378040)
versus

COMMISSIONER OF CUSTOMSRespondent
Through: Mr. Harpreet Singh, Sr. SC with Ms.
Suhani Mathur, Adv.

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+

AND
CUSAA 13/2023 & CM APPL. 12576/2023, CM APPL. 874/2024
SHRI SHAMMI CHANANAAppellant
Through: Mr. V.V Gautam, Ms. Nitu Barik, Ms.
Priya Bhatia, Adv. (M: 9999535245)
versus

COMMISSIONER OF CUSTOMSRespondent
Through: Mr. Harpreet Singh, Sr. SC with Ms.
Suhani Mathur, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE DHARMESH SHARMA

ORDER
% **19.02.2025**

1. This hearing has been done through hybrid mode.
2. In **CUSTOM A. 1/2020**, **CUSTOM A. 2/2020** and **CUSAA 1/2021**, the questions of law have been framed on 27th April, 2023.
3. None is appearing in **CUSAA 14/2022** and **CUSAA 15/2022** for



Department. Pleadings in other matters are complete. Let the counter affidavit be filed within two weeks. Rejoinder be filed within two weeks, thereafter.

4. In **CUSAA 16/2022** the counter affidavit has been filed. Let the rejoinder be filed within four weeks.

5. **CM APPL. 874/2024** in **CUSAA 13/2023** is an application for de-tagging and detachment of the said appeal from the present batch. The impugned judgment which is under challenge in the said appeal is the same judgment which is subject matter in the other connected matters. In view thereof, de-tagging is not accepted at this stage. Application is disposed of.

6. The counter affidavit is on record in **CUSAA 13/2023**. Ld. Counsels for the parties may obtain the electronic record, upon request, from the Registry in order to complete the pleadings in the matter. Let the rejoinder be filed within four weeks in this matter.

7. Wherever counter affidavits have not been filed, the same shall be filed within two weeks. Rejoinders, thereto, be filed within two weeks thereafter.

8. Wherever counter affidavits have already been filed, rejoinder shall be filed within four weeks.

9. List before the Joint Registrar on 26th March, 2025 for completion of pleadings.

10. List before Court on 30th April, 2025.

PRATHIBA M. SINGH, J.

DHARMESH SHARMA, J.

FEBRUARY 19, 2025/dj/ms