



\$~43 to 53

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **CUSAA 1/2021**

M/S VISAKHA WIRE ROPES LTD .....Appellant  
Through:  
versus

COMMISSIONER OF CUSTOMS ICD  
PATPARGANJ .....Respondent  
Through: Mr. Harpreet Singh, SSC, CBIC with  
Ms. Suhani Mathur, Mr. Jai Ahuja &  
Mr. Jatin Kumar Gaur, Advs.

44 WITH  
+ **CUSAA 49/2021&CM APPL. 44927/2021**  
M/S MERCEDES-BENZ INDIA PRIVATE  
LIMITED

.....Appellant  
Through: Ms. Charanya Lakshmi Kumaran, Mr.  
Yogendra Aldak & Mr. Yatharth  
Tripathi, Advs.  
versus

COMMISSIONER OF CUSTOMS (ICD)  
PATPARGANJ .....Respondent  
Through: Mr. Aditya Singla, SSC CBIC, Ms. Arya  
Suresh Nair, Adv.

45 WITH  
+ **CUSAA 50/2021&CM APPL. 44934/2021**  
JAQUAR AND COMPANY PRIVATE  
LIMITED

.....Appellant  
Through: Ms. Charanya Lakshmi Kumaran, Mr.  
Yogendra Aldak & Mr. Yatharth  
Tripathi, Advs.  
versus

COMMISSIONER OF CUSTOMS ACC (IMPORT)  
& ORS. ....Respondents  
Through: Mr. Aditya Singla, SSC CBIC, Ms. Arya  
Suresh Nair, Adv.



46

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WITH  
**CUSAA 51/2021&CM APPL. 45039/2021**  
M/S MERCEDES-BENZ INDIA PRIVATE  
LIMITED

.....Appellant

Through: Ms. Charanya Lakshmi Kumaran, Mr.  
Yogendra Aldak & Mr. Yatharth  
Tripathi, Advs.

versus

COMMISSIONER OF CUSTOMS (ICD)  
PATPARGANJ

.....Respondent

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

47

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WITH  
**CUSAA 52/2021&CM APPL. 45042/2021**  
M/S MERCEDES-BENZ INDIA PRIVATE  
LIMITED

.....Appellant

Through: Ms. Charanya Lakshmi Kumaran, Mr.  
Yogendra Aldak & Mr. Yatharth  
Tripathi, Advs.

versus

COMMISSIONER OF CUSTOMS (ICD)  
PATPARGANJ

.....Respondent

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

48

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WITH  
**CUSAA 14/2022&CM APPL. 14363/2022**  
PASUPATI ACRYLON LTD.

.....Appellant

Through:  
versus

ADDITIONAL DIRECTOR GENERAL  
(ADJUDICATION)

.....Respondent

Through:

49

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WITH  
**CUSAA 15/2022&CM APPL. 15440/2022**  
O. A. ASSOCIATES

.....Appellant



Through:  
versus

ADDITIONAL DIRECTOR GENERAL  
(ADJUDICATION)

.....Respondent

50  
+ Through:  
WITH  
CUSAA 16/2022, CM APPL. 16770/2022 & CM APPL. 25738/2025

KJV ALLOYS CONDUCTORS PVT LTD

.....Appellant

Through:  
versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Harpreet Singh, SSC, CBIC with  
Ms. Suhani Mathur, Mr. Jai Ahuja &  
Mr. Jatin Kumar Gaur, Adv.

51  
+ WITH  
CUSAA 13/2023 & CM APPL. 12576/2023  
SHRI SHAMMI CHANANA

.....Appellant

Through:  
versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Gibran Naushad, SSC with Mr.  
Harsh Singhal & Mr. Suraj Shekhar  
Singh, Adv.

52  
+ WITH  
CUSTOM A. 1/2020  
MS RAMNIKLAL S GOSALIA AND CO.

.....Petitioner

Through:  
versus

COMMISSIONER OF CUSTOMS PATPARGANJ.....Respondent

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

53  
+ AND  
CUSTOM A. 2/2020



M/S RAMNIKLAL S GOSALIA AND CO.

.....Petitioner

Through:

versus

COMMISSIONER OF CUSTOMS PATPARGANJ.....Respondent

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

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE SHAIL JAIN**

**ORDER**

% **17.11.2025**

1. This hearing has been done through hybrid mode.
2. At joint request, list on 2<sup>nd</sup> March, 2026.

**PRATHIBA M. SINGH, J.**

**SHAIL JAIN, J.**

**NOVEMBER 17, 2025**

*Rahul*