



\$~62 to 64 & 73

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **CUSAA 2/2021 & CM APPL. 5474/2021**

SANJEEV SINGH YADAVAppellant
Through: Ms. Jyotika Sharma, Advocate

versus

COMMISSIONER OF CUSTOMS (IMPORT)Respondent
Through: Mr. Harpreet Singh, Senior Standing
Counsel with Ms. Suhani Mathur and
Mr. Jai Ahuja, Advocates

63

+ **CUSAA 26/2021 & CM APPL. 14758/2021**

M/S ROYAL DECOR INDIA PVT LTDAppellant
Through: Mr. Chinmaya Seth, Mr. A.K.Seth,
Mr. VarunPhore and Ms. Pallak
Mathur, Advocates

versus

COMMISSIONER OF CUSTOMS (IMPORTS)Respondent
Through: Mr. Harpreet Singh, Senior Standing
Counsel with Ms. Suhani Mathur and
Mr. Jai Ahuja, Advocates

64

+ **CUSAA 7/2021, CM APPLs. 7246/2021 & 7248/2021**

SUNIL KUMAR-CHAAppellant
Through: Ms. Jyotika Sharma, Advocate

versus

COMMISSIONER OF CUSTOMS (IMPORT)Respondent

This is a digitally signed order.

The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.

The Order is downloaded from the DHC Server on 20/05/2025 at 14:53:19



Through: Ms. Anushree Narain SSC with Mr.
Ankit Kumar, Advocate

73

+

CUSAA 27/2021 & CM APPL. 15000/2021

BHUPESH TYAGI

.....Appellant

Through: Mr. Chinmaya Seth, Mr. A.K.Seth,
Mr. VarunPhore and Ms. Pallak
Mathur, Advocates

versus

COMMISSIONER OF CUSTOMS (IMPORTS)Respondent

Through: Mr. Harpreet Singh, Senior Standing
Counsel with Ms. Suhani Mathur and
Mr. Jai Ahuja, Advocates

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% 15.05.2025

1. This hearing has been done through hybrid mode.
2. This petition is part of the batch of petitions that were adjourned *sine die* awaiting the decision of the Supreme Court in ***Review Petition No. 400/2021*** titled ***Commissioner of Customs v. M/s Canon India Private Limited***. The same has now been decided by the recent decision of the Supreme Court in ***Review Petition No. 400/2021*** titled ***Commissioner of Customs v. M/s Canon India Private Limited*** (hereinafter “*Cannon - II*”) pronounced on 7th November, 2024.
3. A common issue raised in all these writ petitions, including the present one, pertains to the jurisdiction of the DRI officials to issue show cause notices or pass adjudication orders. In addition to this, various other issues, which are

This is a digitally signed order.

The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.

The Order is downloaded from the DHC Server on 20/05/2025 at 14:53:19



not common across all petitions, have also been raised in some matters. Accordingly, in each of these matters, the Court will have to determine whether they are liable to be disposed of in light of the Supreme Court's decision in ***Cannon - II (Supra)*** or if any outstanding issues remain to be adjudicated.

4. Accordingly, let parties complete their pleadings in respect of other issues that have been raised in the present petition. Let the Respondent file the counter affidavits within a period of four weeks, *i.e.*, by 15th July, 2-025.
5. List before the Joint Registrar on 23rd July, 2025.
6. List before Court on 16th October, 2024.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 15, 2025/SV/Ar.

This is a digitally signed order.

The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.

The Order is downloaded from the DHC Server on 20/05/2025 at 14:53:19