



\$~12 to 14, 25, 30 to 36, 45, 47, 52, 54, 55, 60, 62, 64, 65, 66, 70 to 73

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 5827/2025 & CM APPL. 26628/2025**

UMESH GULHAR .....Petitioner

Through: Ms. Shikha Sapra, Mr. Jatin Kumar &  
Ms. Reena Rawat, Advs.

versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF  
REVENUE INTELLIGENCE AND ANR. ....Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak  
Raj, Mr. Subham Kr. & Ms. Garima  
Kumar, Advs. for R-1  
Mr. Avijit Dikshit, SC for R-2.

13

WITH

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**W.P.(C) 5830/2025**

HANSRAJ BHATIA AND CO. ....Petitioner

Through: Ms. Shikha Sapra, Mr. Jatin Kumar &  
Ms. Reena Rawat, Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS  
(IMPORT) .....Respondent

Through: Mr. Harpreet Singh, SSC with Ms.  
Suhani Mathur, Mr. Sanidhya Sharma,  
Mr. Akshay Saxena and Ms. Shivali  
Saxena Adv.  
Mr. Shubham Tyagi, SSC, CBIC with  
Ms. Navruti Ojha & Mr. Shubham  
Tyagi, Advs. (Mob: 9650049869)

14

WITH

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**W.P.(C) 6195/2025**

AMITOJH SINGH BAKSHI .....Petitioner

Through: Ms. Shikha Sapra, Mr. Jatin Kumar &



Ms. Reena Rawat, Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS  
(IMPORT)

.....Respondent

Through: Mr. Harpreet Singh, SSC with Ms. Suhani Mathur, Mr. Sanidhya Sharma, Mr. Akshay Saxena and Ms. Shivali Saxena Adv.  
Mr. Shubham Tyagi, SSC, CBIC with Ms. Navruti Ojha & Mr. Shubham Tyagi, Adv.

25  
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WITH

**W.P.(C) 7991/2023& CM APPL. 30744/2023**

ERNST AND YOUNG LIMITED

.....Petitioner

Through: Mr. Kamal Sawhney, Mr. Deepak Thackur, Ms. Aakansha Wadhwani and Mr. Rishabh Mishra, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Ramachandran, SSC with Mr. Prateek Dhir, Adv.

30  
+

WITH

**W.P.(C) 5881/2024, CM APPL. 24277/2024 &CM APPL. 2828/2025**

M/S PAYWORLD DIGITAL SERVICES PVT. LTD. (FORMERLY KNOWN AS SUGAL AND DAMANI UTILITY SERVICES PVT. LTD.)

.....Petitioner

Through: Mr. Krishna Rao, Adv.  
versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr. Niraj Kumar, Sr. Central Govt Counsel for UOI/R-1. (M: 9810020341)  
Mr. Harpreet Singh, Senior Standing



Counsel with Ms. Suhani Mathur and  
Mr. Jai Ahuja, Advs. (M:  
9811253531)

31  
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WITH  
**W.P.(C) 8166/2024 & CM APPL. 33539/2024**

M/S SAPPHIRE VILLAS PRIVATE LIMITED .....Petitioner  
Through: Mr. Puneet Agrawal, Mr. Prem  
Kandpal, Mr. Amrendra Singh &  
Ms. Chetan Kumar Shukla, Advs.  
versus

JOINT COMMISSIONER, CENTRAL TAX, GST DELHI EAST  
& ORS. ....Respondent  
Through: Ms. Anushree Narain, SSC with Mr.  
Naman Choula & Mr. Yamit Jetley,  
Advs.

32  
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WITH  
**W.P.(C) 10104/2024 & CM APPL. 41384/2024**

M/S SATYAM MARKETING THROUGH ITS PROPRIETOR  
SHRI D. B. GUPTA .....Petitioner  
Through: Ms. Shikha Sapra, Mr. Jatin Kumar &  
Ms. Reena Rawat, Advs.  
versus

COMMISSIONER OF CUSTOMS (IMPORT)  
& ANR. ....Respondents  
Through: Mr. Anurag Ojha, SSC with Mr.  
Dipak Raj, Advs. for R-1 & 2.

33  
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WITH  
**W.P.(C) 11855/2024 & CM APPL. 49329/2024**

M/S OSWAL PVC COMPOUND INDUSTRIES (THROUGH ITS  
PROPRIETOR SH HEMRAJ KUNDALIA) & ORS.....Petitioners  
Through: Mr. Nirmal Dixit, Adv.  
versus

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE AND  
CENTRAL GOODS AND SERVICE TAX NORTH.....Respondents



Through: Mr. Anurag Ojha (SSC) with Mr  
Dipak Raj & Mr. Shashank Kumar,  
Adv. (M: 8800642484)

34  
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WITH  
**W.P.(C) 13784/2024 & CM APPL. 57719/2024**

M/S HRJ POLYMERS PVT LTD & ORS. ....Petitioner

Through: Mr. Nirmal Dixit, Adv.  
versus

OFFICE OF COMMISSIONER CENTRAL EXCISE AND CGST  
THROUGH COMMISSIONER ....Respondent

Through: Mr. Anurag Ojha (SSC) with Mr  
Dipak Raj & Mr. Shashank Kumar,  
Adv.

35  
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WITH  
**W.P.(C) 13786/2024 & CM APPL. 57722/2024**

M/S ANURAG ENTERPRISES (THROUGH ITS PROPRIETOR  
SMT. SANGEETA KUNDALIA) & ANR. ....Petitioners

Through: Mr. Nirmal Dixit, Adv.  
versus

OFFICE OF COMMISSIONER CENTRAL EXCISE AND CGST  
(THROUGH COMMISSIONER) ....Respondent

Through: Mr. Anurag Ojha (SSC) with Mr  
Dipak Raj & Mr. Shashank Kumar,  
Adv.

36  
+

WITH  
**W.P.(C) 12733/2024 & CM APPL. 9911/2025**

SARASWATI PRINTERS ....Petitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth &  
Ms. Palak Mathur, Adv. (M:  
9911610547)

versus

THE ADDITIONAL COMMISSIONER OF GST  
AND ANR. ....Respondents

Through: Mr. R. Ramachandran, Sr. Standing



Counsel with Mr. Prateek Dhir, Adv.  
for R-2.

45  
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WITH  
**W.P.(C) 3036/2025 & CM APPL. 14420/2025**

AIR LIQUIDE GLOBAL E AND C SOLUTIONS INDIA  
PVT LTD

.....Petitioner

Through: Mr. Rajat Mittal, Mr. Subham Kumar  
and Mr. Krati Aggarwal, Adv.

versus

COMMISSIONER CENTRAL GOODS SERVICE TAX GST  
DELHI EAST & ORS.

.....Respondent

Through: Mr. R. Ramachandran, SSC with Mr.  
Prateek Dhir, Adv.

47  
+

WITH  
**W.P.(C) 4847/2025 & CM APPL. 22184/2025**

INDIAN STEEL CORPORATION THROUGH PROPRIETOR SH  
MANOJ BANSAL

.....Petitioner

Through: Mr. Prabhat Kumar, Mr. Utkarsh  
Kumar and Mr. Samarth, Adv.

versus

COMMISSIONER OF CENTRAL EXCISE DELHI 1  
& ANR.

.....Respondents

Through: Ms. Anushree Narain, SSC with Mr.  
Naman Choula & Mr. Yamit Jetley,  
Adv.

52  
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WITH  
**W.P.(C) 6958/2025, CM APPL. 31485/2025, CM APPL.  
61042/2025 & CM APPL. 61065/2025**

M/S CARZONRENT (I) PVT. LTD.

.....Petitioner

Through: Mr. Yogendra A., Mr. Kund Kapoor &  
Ms. Purvi Sinha, Adv.

versus

COMMISSIONER, CGST, DELHI AUDIT-II



54  
+  
COMMISSIONERATE & ORS. ....Respondents  
Through: Mr. Shashank Sharma, Adv.  
WITH  
**W.P.(C) 7876/2025 & CM APPL. 34775/2025**  
SAJJAN KUMAR ....Petitioner  
Through: Mr. Chinmaya Seth, Mr. A.K. Seth &  
Ms. Palak Mathur, Advs.  
versus

55  
+  
JOINT COMMISSIONER OF CUSTOMS ....Respondent  
Through: Ms. Anushree Narain, SSC with Mr.  
Naman Choula & Mr. Yamit Jetley,  
Advs.  
WITH  
**W.P.(C) 7877/2025 & CM APPL. 34776/2025**  
DURGA APPARELS PVT LTD AND ORS. ....Petitioners  
Through: Mr. Chinmaya Seth, Mr. A.K. Seth &  
Ms. Palak Mathur, Advs.  
versus

60  
+  
ADDITIONAL COMMISSIONER OF CUSTOMS  
(EXPORTS) ....Respondent  
Through: Mr. Aakarsh Srivastava, Sr. Standing  
Counsel with Mr. Anand Pandey,  
Adv.  
WITH  
**W.P.(C) 12425/2025 & CM APPL. 50654/2025**  
MS FUJITSU INDIA PRIVATE LIMITED ....Petitioner  
Through: Mr. Onkar Sharma and Ms. Anishka  
Gupta, Advs.  
versus

62  
+  
UNION OF INDIA & ORS. ....Respondents  
Through: Ms. Sangita Malhotra, SPC for UOI.  
WITH  
**W.P.(C) 15084/2023 & CM APPL. 60271/2023**



M/S SHUBH RESOURCES PVT. LTD. & ORS. ....Petitioners  
Through: Ms. Shikha Sapra, Mr. Jatin Kumar &  
Ms. Reena Rawat, Advs.  
versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF  
REVENUE INTELLIGENCE & ANR. ....Respondents  
Through: Mr. Harpreet Singh, SSC with Ms.  
Suhani Mathur, Adv.

64  
+ WITH  
**W.P.(C) 2794/2024, CM APPL. 11408/2024 & CM APPL. 13673/2024**

M/S HLPL GLOBAL LOGISTICS PVT LTD ....Petitioner  
Through: Mohd. Faraz Anees and Mr. Ajay  
Kumar, Advs.  
versus

ADDITIONAL DIRECTOR GENERAL DRI NEW DELHI AND  
ORS ....Respondents  
Through: Mr. Anurag Ojha, SSC with Mr.  
Subham Kumar and Mr. Dipak Raj,  
Advs. for R-1 & 3.

65  
+ WITH  
**W.P.(C) 2817/2024 & CM APPL. 13347/2024**

MS HLPL GLOBAL LOGISTICS PVT LTD ....Petitioner  
Through: Mohd. Faraz Anees and Mr. Ajay  
Kumar, Advs.  
versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF  
REVENUE INTELLIGENCE AND ORS ....Respondents  
Through: Mr. Anurag Ojha, SSC with Mr.  
Subham Kumar and Mr. Dipak Raj,  
Advs.

66  
+ WITH  
**W.P.(C) 2825/2024 & CM APPL. 13349/2024**



MS HLPL GLOBAL LOGISTICS PVT LTD .....Petitioner  
Through: Mohd. Faraz Anees and Mr. Ajay  
Kumar, Advs.  
versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF  
REVENUE INTELLIGENCE AND ORS & ORS. ....Respondents  
Through: Mr. Anurag Ojha, SSC with Mr.  
Subham Kumar and Mr. Dipak Raj,  
Advs.

70

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**W.P.(C) 13181/2023 & CM APPL. 52135/2023**

ASHISH JAIN & ORS. ....Petitioners  
Through: Ms. Shikha Sapra, Mr. Jatin Kumar &  
Ms. Reena Rawat, Advs.  
versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF  
REVENUE INTELLIGENCE & ANR. ....Respondents  
Through: Mr. Anurag Ojha, SSC with Mr.  
Subham Kumar and Mr. Dipak Raj,  
Advs.

71

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WITH  
**W.P.(C) 13780/2023**

M/S J R INTERNATIONAL .....Petitioner  
Through: Ms. Shikha Sapra, Mr. Jatin Kumar &  
Ms. Reena Rawat, Advs.  
versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF  
REVENUE INTELLIGENCE & ANR. ....Respondents  
Through: Mr. Anurag Ojha, Sr. SC with Mr.  
Subham Kumar and Mr. Dipak Raj,  
Advs. for R-1.

72

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WITH  
**W.P.(C) 11234/2024 & CM APPL. 46491/2024**

ANUJ GUPTA .....Petitioner



Through: Ms. Shikha Sapra, Mr. Jatin Kumar &  
Ms. Reena Rawat, Advs.

versus

COMMISSIONER OF CUSTOMS IMPORT &  
ANR.

.....Respondents

Through: Mr. Harpreet Singh, SSC with Mr. Jai  
Ahuja and Mr. Sanidhya Sharma,  
Advs.

73  
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AND

**W.P.(C) 4324/2025 & CM APPL. 20027/2025**

SHIVNANDAN KUMAR BAJAJ

.....Petitioner

Through: Ms. Shikha Sapra, Mr. Jatin Kumar &  
Ms. Reena Rawat, Advs.

versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF  
REVENUE INTELLIGENCE & ANR.

.....Respondents

Through: Mr. Anurag Ojha, Sr. SC with Mr.  
Subham Kumar and Mr. Dipak Raj,  
Advs. for R-1.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE SHAIL JAIN**

**ORDER**

**% 24.09.2025**

1. This hearing has been done through hybrid mode.
2. The **SLP(C) No. 5392/2025** titled ***Union of India v. GMR Airport Infrastructure Ltd.*** is stated to be listed before the Supreme Court on 13<sup>th</sup> October, 2025.
3. Accordingly, list on 18th December, 2025 along with **W.P.(C) 13806/2025** titled ***Gala International Pvt Ltd Vs. Commissioner Of Customs (Adj) Office Of Commissioner Of Customs (Adjudication) Delhi & Anr.***



4. No coercive steps shall be taken in all these matters till the next date of hearing.
5. Interim orders, wherever passed, to continue.

**PRATHIBA M. SINGH, J.**

**SHAIL JAIN, J.**

**SEPTEMBER 24, 2025**  
*dj/msh*