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

+ **CUSAA 69/2025 & CM APPLs. 25591/2025 & 25592/2025**

GAUTTAM MOUR

.....Appellant

Through: Mr. Tarun Gulati, Sr. Adv. with Mr. Madhav Bhatia, Mr. Vivek Sura, Mr. Pramod Kandpal, Mr. Amit Awasthi & Ms. Muskan Aggarwal, Advs.

versus

COMMISSIONER OF CUSTOMS (PREVENTIVE)Respondent

Through: Mr. Aditya Singla, SSC, CBIC, Mr. Ritwik Saha, Adv, Mr. Umang Mishra, Adv.

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WITH

+ **CUSAA 70/2025 & CM APPLs. 25593/2025 & 25594/2025**

PRABHASH KUMAR JALAN

.....Appellant

Through: Mr. Tarun Gulati, Sr. Adv. with Mr. Madhav Bhatia, Mr. Vivek Sura, Mr. Pramod Kandpal, Mr. Amit Awasthi & Ms. Muskan Aggarwal, Adv.

versus

COMMISSIONER OF CUSTOMS PREVENTIVERespondent

Through: Mr. Aditya Singla, SSC, CBIC, Mr. Ritwik Saha, Adv, Mr. Umang Mishra, Adv.

AND73

+ **CUSAA 71/2025 & CM APPLs. 25598/2025 & 25599/2025**

PARVEEN KUMAR JALAN

.....Appellant

Through: Mr. Tarun Gulati, Sr. Adv. with Mr. Madhav Bhatia, Mr. Vivek Sura, Mr. Pramod Kandpal, Mr. Amit Awasthi & Ms. Muskan Aggarwal, Adv.

versus

COMMISSIONER OF CUSTOMS PREVENTIVERespondent

Through: Mr. Aditya Singla, SSC, CBIC, Mr.

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Ritwik Saha, Adv, Mr. Umang Mishra,
Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **30.04.2025**

1. This hearing has been done through hybrid mode.

CM APPL.25592/2025 (for exemption) in CUSAA 69/2025

CM APPL.25594/2025 (for exemption) in CUSAA 70/2025

CM APPL.25599/2025(for exemption) in CUSAA 71/2025

2. Allowed, subject to all just exceptions. Applications are disposed of.

CM APPL.25591/2025 (for interim relief) in CUSAA 69/2025

CM APPL.25593/2025 (for interim relief) in CUSAA 70/2025

CM APPL.25598/2025(for interim relief) in CUSAA 71/2025

3. The present appeals have been filed by the Appellants under Section 130 of the Customs Act, 1962. *inter alia*, assailing the Final Order No. 59392-59394/2024 dated 25th October 2024 passed by Central Excise, Service Tax Appellate Tribunal (hereinafter, ‘CESTAT’) and Miscellaneous Order No. 50215-50217/2025 dated 11th March, 2025 passed by the CESTAT in rectification of mistake applications filed by the Appellants.

4. Issue notice in these appeals.

5. Mr. Aditya Singla, Id. Senior Standing Counsel accepts notice.

6. List for consideration of framing of questions of law, if any, on 12th August, 2025.

7. In the meantime, if the gold bars have not been disposed of, the same shall not be disposed of till the next date of hearing.

8. Ld. Counsels for the parties may file their short synopsis.

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9. List on 12th August, 2025.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

APRIL 30, 2025/Rahul/ck

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