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

+ **W.P.(C) 7035/2024 & CM APPL. 29268/2024**

M/S AJ REFINERY PVT. LTD.

.....Petitioner

Through: Mr. Tarun Gulati, Sr Adv., Mr. Kishore Kunal, Mr. Runjhun Pare, Mr. Govind Gupta, Adv.

versus

COMMISSIONER OF CUSTOMS, ACC (IMPORT) NEW  
CUSTOMS HOUSE, NEW DELHI & ORS. ....Respondents

Through: Mr. Aditya Singla, SSC, CBIC, Mr. Ritwik Saha, Adv. (M: 9958846148)  
Mr. Amit Tiwari, CGSC with Mr. Ayush Tanwar & Ms. Ayushi Srivastava, Adv. for UOI.  
Mr Abhigyan Siddhant GP and Mr Rohit Kumar, Adv.

25

WITH

+ **W.P.(C) 7039/2024 & CM APPL. 29368/2024, CM APPL.  
13312/2025**

M/S OMGL REFINERY LLP

.....Petitioner

Through: Mr. Tarun Gulati, Sr Adv., Mr. Kishore Kunal, Mr. Runjhun Pare, Mr. Govind Gupta, Adv.

versus

COMMISSIONER OF CUSTOMS, ACC (IMPORTS), NEW  
CUSTOMS HOUSE, NEW DELHI & ORS. ....Respondents

Through: Mr. Aditya Singla, SSC, CBIC, Mr. Ritwik Saha, Adv. (M: 9958846148)  
Mr. Jagdish Chandra (CGSC UOI)  
Mr Shubham Kumar Mishra, Adv.



Mr. Amit Tiwari, CGSC with Mr.  
Ayush Tanwar & Ms. Ayushi  
Srivastava, Advs. for UOI.

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WITH  
**W.P.(C) 7040/2024 & CM APPL. 29370/2024, CM APPL.  
13277/2025, CM APPL. 13309/2025**

M/S RG REFINERIES PVT. LTD. ....Petitioner

Through: Mr. Tarun Gulati, Sr Adv., Mr.  
Kishore Kunal, Mr. Runjhun Pare, Mr.  
Govind Gupta, Advs.

versus

COMMISSIONER OF CUSTOMS, ACC (IMPORTS), NEW  
CUSTOMS HOUSE, NEW DELHI & ORS. ....Respondents

Through: Mr. Gibran Naushad, Sr. Standing  
Counsel with Mr. Harsh Singhal, Adv.  
Mr. Amit Tiwari, CGSC with Mr.  
Ayush Tanwar & Ms. Ayushi  
Srivastava, Advs. for UOI.

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WITH  
**W.P.(C) 7067/2024 & CM APPL. 29456/2024**

M/S PRECIOUS METALS REFINERS PVT. LTD.....Petitioner

Through: Mr. Tarun Gulati, Sr Adv., Mr.  
Kishore Kunal, Mr. Runjhun Pare, Mr.  
Govind Gupta, Advs.

versus

COMMISSIONER OF CUSTOMS, ACC (IMPORTS), NEW  
CUSTOMS HOUSE, NEW DELHI & ORS. ....Respondents

Through: Mr. Aditya Singla, SSC, CBIC, Mr.  
Ritwik Saha, Adv. (M: 9958846148)  
Mr. Ashish K Dixit, CGSC with Mr.  
Shivam Tiwari, Adv. for UOI.  
Mr. Amit Tiwari, CGSC with Mr.



Ayush Tanwar & Ms. Ayushi  
Srivastava, Advs. for UOI.  
Mr. Kalyan Babu Singh, GP for R-3.

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WITH  
**W.P.(C) 7876/2024 & CM APPL. 32599/2024, CM APPL.  
13273/2025, CM APPL. 13307/2025**

M/S AUGMONT ENTERPRISES PVT. LTD. ....Petitioner

Through: Mr. Tarun Gulati, Sr Adv., Mr.  
Kishore Kunal, Mr. Runjhun Pare, Mr.  
Govind Gupta, Advs.

versus

COMMISSIONER OF CUSTOMS, ACC (IMPORTS), NEW  
CUSTOMS HOUSE, NEW DELHI & ORS. ....Respondents

Through: Mr. Aditya Singla, SSC, CBIC, Mr.  
Ritwik Saha, Adv. (M: 9958846148)  
Ms Pinki Panwar, GP.  
Mr. Amit Tiwari, CGSC with Mr.  
Ayush Tanwar & Ms. Ayushi  
Srivastava, Advs. for UOI.

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WITH  
**W.P.(C) 7921/2024 & CM APPL. 32713/2024**

M/S RG REFINERIES PVT. LTD. ....Petitioner

Through: Mr. Tarun Gulati, Sr Adv., Mr.  
Kishore Kunal, Mr. Runjhun Pare, Mr.  
Govind Gupta, Advs.

versus

DEPUTY COMMISSIONER OF CUSTOMS (GROUP 3A), NEW  
CUSTOMS HOUSE, NEW DELHI & ORS. ....Respondents

Through: Mr. Gibran Naushad, Sr. Standing  
Counsel with Mr. Harsh Singhal, Adv.  
Mr. Amit Tiwari, CGSC with Mr.  
Ayush Tanwar & Ms. Ayushi



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WITH  
**W.P.(C) 7924/2024 & CM APPL. 32716/2024, CM APPL.  
13347/2025**

M/S AGNIS BULLION HOUSE LLP .....Petitioner

Through: Mr. Tarun Gulati, Sr Adv., Mr.  
Kishore Kunal, Mr. Runjhun Pare, Mr.  
Govind Gupta, Advs.

versus

COMMISSIONER OF CUSTOMS, ACC (IMPORTS), NEW  
CUSTOMS HOUSE, NEW DELHI & ORS. ....Respondents

Through: Mr. Aditya Singla, SSC, CBIC, Mr.  
Ritwik Saha, Adv.  
Mr. Akash Chatterjee, SPC for R-3.  
Mr. Amit Tiwari, CGSC with Mr.  
Ayush Tanwar & Ms. Ayushi  
Srivastava, Advs. for UOI.

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AND  
**W.P.(C) 1412/2024 & CM APPL. 5807/2024, CM APPL.  
29690/2024, CM APPL. 50040/2024**

MMTC PAMP INDIA PVT. LTD. ....Petitioner

Through: Mr. Tushar Jarwal, Mr. Rahul Sateeja,  
Mr. Vikrant A. Maheshwari, Advs.

versus

ASSISTANT COMMISSIONER (GRADE 6) CUSTOMS  
PREVENTIVE, DELHI & ORS. ....Respondents

Through: Mr. Rakesh Kumar CGSC with Mr.  
Sunil, Adv.  
Mr Abhigyan Siddhant GP and Mr  
Rohit Kumar, Adv.  
Ms. Anushree Narain, SSC with Mr.



Ankit Kumar, Adv. for R-2&4.  
Mr. Harpreet Singh, SSC with Ms.  
Suhani Mathur & Mr. Jai Ahuja, Adv.  
Mr. Akash Chatterjee, SPC for R-3.

**CORAM:**  
**JUSTICE PRATHIBA M. SINGH**  
**JUSTICE RAJNEESH KUMAR GUPTA**

**ORDER**

% **05.03.2025**

1. This hearing has been done through hybrid mode.
2. The Hon'ble Division Bench could not assemble today as HMJ Prathiba M. Singh is on an official visit.
3. List on 20<sup>th</sup> March, 2025.

**BY ORDER**

**(COURT MASTER)**

**MARCH 5, 2025**

*Rahul*