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

+ **CUSAA 59/2023, CM APPL. 41391/2023, CM APPL. 41392/2023
& CM APPL. 41393/2023**

COMMISSIONER OF CUSTOMSAppellant

Through: Mr. Dipak Raj, Adv.

versus

JOGINDER KUMARRespondent

Through: Mr. Pradeep Jain, Adv.

WITH

35

+ **CUSAA 64/2023, CM APPL. 45785/2023, CM APPL. 45786/2023,
CM APPL. 45787/2023 & CM APPL. 45788/2023**

COMMISSIONER OF CUSTOMS ACC IMPORTAppellant

Through: Mr. Dipak Raj, Adv.

versus

SURINDER KUMARRespondent

Through: Mr. Pradeep Jain, Adv.

WITH

36

+ **CUSAA 65/2023, CM APPL. 45993/2023, CM APPL. 45994/2023
& CM APPL. 45995/2023**

COMMISSIONER OF CUSTOMS ACC IMPORTAppellant

Through: Mr. Dipak Raj, Adv.

versus

JOGINDER KUMARRespondent

Through: Mr. Pradeep Jain, Adv.

WITH

37

+ **CUSAA 67/2023, CM APPL. 48300/2023, CM APPL. 48301/2023
& CM APPL. 48302/2023**

COMMISSIONER OF CUSTOMSAppellant

Through: Mr. Dipak Raj, Adv.

versus

SURINDER KUMARRespondent

Through: Mr. Pradeep Jain, Adv.



38 WITH
+ CUSAA 68/2023, CM APPL. 48379/2023 & CM APPL.
48380/2023

COMMISSIONER OF CUSTOMS ACC IMPORTAppellant
Through: Mr. Dipak Raj, Adv.
versus

MS K R EXPRESS PVT LTDRespondent
Through: Mr. Pradeep Jain, Adv.
39 AND
+ CUSAA 73/2023, CM APPL. 49315/2023, CM APPL. 49316/2023,
CM APPL. 49317/2023, CM APPL. 49318/2023

COMMISSIONER OF CUSTOMS ACC IMPORTAppellant
Through: Mr. Dipak Raj, Adv.
versus

PRADEEP KUMARRespondent
Through: Mr. Pradeep Jain, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **04.12.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 45785/2023 (for exemption)

CM APPL. 45993/2023 (for exemption)

CM APPL. 48300/2023 (for exemption)

CM APPL. 49315/2023 (for exemption)

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

CM APPL. 41392/2023 (for delay)

CM APPL. 45787/2023 (for delay)



CM APPL. 45994/2023 (for delay)

CM APPL. 48301/2023 (for delay)

CM APPL. 48301/2023 (for delay)

CM APPL. 48379/2023 (for delay)

CM APPL. 49317/2023 (for delay)

3. These are applications seeking condonation of delay in filing the appeals. For the reasons stated in the applications, the delay in filing the appeal is condoned. Applications are disposed of.

CM APPL. 41393/2023 (for delay)

CM APPL. 45788/2023 (for delay)

CM APPL. 45995/2023 (for delay)

CM APPL. 48302/2023 (for delay)

CM APPL. 48380/2023 (for delay)

CM APPL. 49318/2023 (for delay)

4. These are applications seeking condonation of delay in re-filing the appeals. For the reasons stated in the applications, the delay in re-filing is condoned. Applications are disposed of.

CUSAA 59/2023, CM APPL. 41391/2023

CUSAA 64/2023, CM APPL. 45786/2023

CUSAA 65/2023

CUSAA 67/2023

CUSAA 68/2023

CUSAA 73/2023

5. Delay in filing the counter affidavits is condoned in all the matters.

6. The Respondents have raised the issue of maintainability of these appeals. As per the Id. Counsel for the Respondents, these appeals can only be preferred before the Supreme Court in terms of Section 130E of the



Customs Act, 1962.

7. At the outset, this issue shall be considered on the next date.
8. No adjournment shall be granted on the next date.
9. If Id. Counsels for the parties wish to file written submissions, they are permitted to do so at least one week before the next date.
10. List on 27th March, 2026.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 4, 2025

Rahul/msh