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* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 7091/2025 & CM APPL. 32055/2025

ZENLAYER NETWORKS INDIA PRIVATE LIMITED

.....Petitioner

Through: Mr. Gajendra Maheshwari, Ms. Priyamwada Sinha and Ms. Sunakshi Sokhi, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through:

Mr. Aditya Singla, SSC with Ms. Shreya Lamba & Mr. Ritwik Saha, Advs. for R-2/CBIC.

Mr. Anurag Ojha, SSC with Mr. Dipak Raj and Mr. Subham Kumar, Advs. for DRI-R3.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

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23.05.2025

1. This hearing has been done through hybrid mode.
2. In this matter, there are three show cause notices issued by various Authorities. The details of the same are set out below:



SCN	Issuing Authority	Details	Answerable Authority
24/ 2022-23 dated 02.01.20 23 (“SCN 1”)	Additional Commissioner of Customs, Air Cargo Complex (Import), New Delhi	Redetermination of declared value of Live Consignments Confiscation of Live Consignments and Imposition of penalty	Additional Commissioner of Customs, Air Cargo Complex (Import), New Delhi
40/2023-24 dated 20.11.2023 (“SCN 2”)	Principal Commissioner of Customs, ACC (Import), New Delhi	Redetermination of declared value of 2,158 IT Goods for which import documents were found, Differential Customs duty of Rs. 23,73,81,729, and Imposition	Principal Commissioner of Customs, ACC (Import), New Delhi
12/2023 dated 21.11.20 23 (“SCN 3”)	Additional Director, DRI, Delhi Zonal Unit (It may be noted that nine jurisdictional authorities were appointed for adjudication of SCN 3)	Confiscation of 2,912 IT Goods for which import documents could not be traced, and Imposition of penalty	1.) Additional or Joint Commissioner of Customs, Office of Commissioner of Customs (Preventive), Mumbai 2.) Additional or Joint Commissioner of Customs, Office of Commissioner of Customs, Chennai-III (Preventive), Chennai



			3.) Additional or Joint Commissioner of Customs, Office of Commissioner of Customs (Preventive), Lucknow 4.) Commissioner of Customs (Preventive), New Delhi 5.) Additional or Joint Commissioner of Customs, Office of Commissioner of Customs (Preventive), Kolkata 6.) Additional or Joint Commissioner of Customs, Office of Commissioner of Customs, Hyderabad 7.) Additional or Joint Commissioner of Customs, Office of Commissioner of Customs, Bengaluru 8.) Additional or Joint Commissioner of Customs, Office of Commissioner of Customs, Nagpur 9.) Additional or Joint Commissioner of
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3. Considering that the issues in these above SCNs are common, the prayer in this petition is for a common adjudicating authority to be appointed in this matter.

4. Issue notice. Mr. Singla and Mr. Anurag Ojha accepts notice on behalf of Respondent No.2 and Respondent No.3 respectively. Ld. Counsel may seek instructions regarding the same by the next date of hearing.

5. List on 28th May, 2025.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 23, 2025/PU/Ar.