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

+ **W.P.(C) 8052/2025**

M/S AIR INDIA LIMITED

.....Petitioner

Through: Mr. V. Lakshmikumar, Mr. Yogendra Aldak, Mr. Agrim Arora, Ms. Kruti Parashar, Ms. Purvi Sinha, Ms. Anjali Singh and Mr. Rishav Kumar, Advocates.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS, ACC-IMPORT & ORS.

.....Respondents

Through: Ms. Anushree Narain, SSC with Mr. Ankit Kumar, Advocate.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% 30.05.2025

1. This hearing has been done through hybrid mode.

CM APPL. 35271/2025 (for exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) 8052/2025 & CM APPL. 35270/2025 (for interim relief)

3. The present petition has been filed by the Petitioner – M/s Air India Limited under Article 226 of the Constitution of India *inter alia* challenging the Show Cause Notice dated 7th March, 2025 issued by the Respondent No. 1- Office of the Principal Commissioner of Customs, Air Cargo Complex (Import).



4. The core question that arises in this case is whether the parts which have been imported by the Petitioner are aircraft parts and are entitled to exemption in terms of *Notification No. 50/2017-Customs* dated 30th June, 2017 exemption notification.
5. Further, vide this petition, the Petitioner challenges the pre-notice consultation dated 28th February, 2025 issued by the office of the Principal Commissioner of Customs, Air Cargo Complex (Import), on the ground that the same is arbitrary, illegal and have been issued in contravention of the statutory procedure. According to the Petitioner, the said pre-notice consultation is in gross violation of the principles of natural justice and thus, ought to be quashed.
6. Issue notice. Notice is accepted by Mr. Anurag Ojha, Id. SSC appearing for Respondents. He submits that he has received the papers only this morning.
7. List on 3rd July, 2025.
8. The proceedings in the impugned Show Cause Notice shall continue. No final order shall be passed so there is no ambiguity at all.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 30, 2025/nd/rks