



\$~59 to 64

\* **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 CUSTOMS .....Appellant

Through: Mr. Anurag Ojha, SSC with Mr. Dipak  
Raj and Mr. Shashank Kumar, Adv.

versus

JOGINDER KUMAR .....Respondent

Through: Mr. Pradeep Jain, Adv.

WITH

60

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

COMMISSIONER OF CUSTOMS ACC IMPORT .....Appellant

Through: Mr. Anurag Ojha, SSC with Mr. Dipak  
Raj and Mr. Shashank Kumar, Adv.

versus

SURINDER KUMAR .....Respondent

Through: Mr. Pradeep Jain, Adv.

WITH

61

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

COMMISSIONER OF CUSTOMS ACC IMPORT .....Appellant

Through: Mr. Anurag Ojha, SSC with Mr. Dipak  
Raj and Mr. Shashank Kumar, Adv.

versus

JOGINDER KUMAR .....Respondent

Through: Mr. Pradeep Jain, Adv.

WITH

62

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

COMMISSIONER OF CUSTOMS .....Appellant

Through: Mr. Anurag Ojha, SSC with Mr. Dipak  
Raj and Mr. Shashank Kumar, Adv.

versus

SURINDER KUMAR .....Respondent

Through: Mr. Pradeep Jain, Adv.



63 WITH  
+ **CUSAA 68/2023, CM APPL. 48379/2023 & CM APPL. 48380/2023**  
COMMISSIONER OF CUSTOMS ACC IMPORT .....Appellant  
Through: Mr. Anurag Ojha, SSC with Mr. Dipak Raj and Mr. Shashank Kumar, Adv.  
versus  
MS K R EXPRESS PVT LTD .....Respondent  
Through: Mr. Pradeep Jain, Adv.  
64 AND  
+ **CUSAA 73/2023, CM APPL. 49315/2023, CM APPL. 49316/2023, CM APPL. 49317/2023, CM APPL. 49318/2023**  
COMMISSIONER OF CUSTOMS ACC IMPORT .....Appellant  
Through: Mr. Anurag Ojha, SSC with Mr. Dipak Raj and Mr. Shashank Kumar, Adv.  
versus  
PRADEEP KUMAR .....Respondent  
Through: Mr. Pradeep Jain, Adv.  
**CORAM:**  
**JUSTICE PRATHIBA M. SINGH**  
**JUSTICE SHAIL JAIN**  
**ORDER**  
% **09.10.2025**

1. This hearing has been done through hybrid mode.
2. Mr. Pradeep Jain, Id. Counsel for the Respondent challenges the maintainability of these appeals on the ground that they relate to valuation and the appeal would be filed before the Supreme Court under Section 130E of the Customs Act.
3. List on 04<sup>th</sup> December, 2025.

**PRATHIBA M. SINGH, J.**

**SHAIL JAIN, J.**

**OCTOBER 9, 2025/ssc/msh**