



\$~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 CUSTOMSAppellant

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

versus

JOGINDER KUMARRespondent

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 IMPORTAppellant

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

versus

SURINDER KUMARRespondent

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 IMPORTAppellant

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

versus

JOGINDER KUMARRespondent

Through: Mr. Pradeep Jain, Adv.

WITH

62

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

COMMISSIONER OF CUSTOMSAppellant

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

versus

SURINDER KUMARRespondent

Through: Mr. Pradeep Jain, Adv.



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

COMMISSIONER OF CUSTOMS ACC IMPORTAppellant
Through: Mr. Anurag Ojha, SSC with Mr. Dipak Raj and Mr. Shashank Kumar, Adv.

versus

MS K R EXPRESS PVT LTDRespondent
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 IMPORTAppellant
Through: Mr. Anurag Ojha, SSC with Mr. Dipak Raj and Mr. Shashank Kumar, Adv.

versus

PRADEEP KUMARRespondent
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 04th December, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

OCTOBER 9, 2025/ssc/msh