



\$~12 to 14, 25, 30 to 36, 45, 47, 52, 54, 55, 60, 62, 64, 65, 66, 70 to 73

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

+ **W.P.(C) 5827/2025 & CM APPL. 26628/2025**

UMESH GULHAR

.....Petitioner

Through: Ms. Shikha Sapra, Mr. Jatin Kumar &
Ms. Reena Rawat, Advs.

versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF
REVENUE INTELLIGENCE AND ANR.Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak
Raj, Mr. Subham Kr. & Ms. Garima
Kumar, Advs. for R-1
Mr. Avijit Dikshit, SC for R-2.

13

WITH

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W.P.(C) 5830/2025

HANSRAJ BHATIA AND CO.

.....Petitioner

Through: Ms. Shikha Sapra, Mr. Jatin Kumar &
Ms. Reena Rawat, Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS
(IMPORT)Respondent

Through: Mr. Harpreet Singh, SSC with Ms.
Suhani Mathur, Mr. Sanidhya Sharma,
Mr. Akshay Saxena and Ms. Shivali
Saxena Adv.
Mr. Shubham Tyagi, SSC, CBIC with
Ms. Navruti Ojha & Mr. Shubham
Tyagi, Advs. (Mob: 9650049869)

14

WITH

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W.P.(C) 6195/2025

AMITOJH SINGH BAKSHI

.....Petitioner

Through: Ms. Shikha Sapra, Mr. Jatin Kumar &



Ms. Reena Rawat, Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS
(IMPORT)

.....Respondent

Through: Mr. Harpreet Singh, SSC with Ms. Suhani Mathur, Mr. Sanidhya Sharma, Mr. Akshay Saxena and Ms. Shivali Saxena Adv.
Mr. Shubham Tyagi, SSC, CBIC with Ms. Navruti Ojha & Mr. Shubham Tyagi, Adv.

25
+

WITH

W.P.(C) 7991/2023& CM APPL. 30744/2023

ERNST AND YOUNG LIMITED

.....Petitioner

Through: Mr. Kamal Sawhney, Mr. Deepak Thackur, Ms. Aakansha Wadhwani and Mr. Rishabh Mishra, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Ramachandran, SSC with Mr. Prateek Dhir, Adv.

30
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WITH

W.P.(C) 5881/2024, CM APPL. 24277/2024 &CM APPL. 2828/2025

M/S PAYWORLD DIGITAL SERVICES PVT. LTD. (FORMERLY KNOWN AS SUGAL AND DAMANI UTILITY SERVICES PVT. LTD.)

.....Petitioner

Through: Mr. Krishna Rao, Adv.
versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr. Niraj Kumar, Sr. Central Govt Counsel for UOI/R-1. (M: 9810020341)
Mr. Harpreet Singh, Senior Standing



Counsel with Ms. Suhani Mathur and
Mr. Jai Ahuja, Advs. (M:
9811253531)

31
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WITH
W.P.(C) 8166/2024 & CM APPL. 33539/2024

M/S SAPPHIRE VILLAS PRIVATE LIMITEDPetitioner
Through: Mr. Puneet Agrawal, Mr. Prem
Kandpal, Mr. Amrendra Singh &
Ms. Chetan Kumar Shukla, Advs.
versus

JOINT COMMISSIONER, CENTRAL TAX, GST DELHI EAST
& ORS.Respondent
Through: Ms. Anushree Narain, SSC with Mr.
Naman Choula & Mr. Yamit Jetley,
Advs.

32
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WITH
W.P.(C) 10104/2024 & CM APPL. 41384/2024

M/S SATYAM MARKETING THROUGH ITS PROPRIETOR
SHRI D. B. GUPTAPetitioner
Through: Ms. Shikha Sapra, Mr. Jatin Kumar &
Ms. Reena Rawat, Advs.
versus

COMMISSIONER OF CUSTOMS (IMPORT)
& ANR.Respondents
Through: Mr. Anurag Ojha, SSC with Mr.
Dipak Raj, Advs. for R-1 & 2.

33
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WITH
W.P.(C) 11855/2024 & CM APPL. 49329/2024

M/S OSWAL PVC COMPOUND INDUSTRIES (THROUGH ITS
PROPRIETOR SH HEMRAJ KUNDALIA) & ORS.....Petitioners
Through: Mr. Nirmal Dixit, Adv.
versus

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE AND
CENTRAL GOODS AND SERVICE TAX NORTH.....Respondents



Through: Mr. Anurag Ojha (SSC) with Mr
Dipak Raj & Mr. Shashank Kumar,
Adv. (M: 8800642484)

34
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WITH
W.P.(C) 13784/2024 & CM APPL. 57719/2024

M/S HRJ POLYMERS PVT LTD & ORS.Petitioner

Through: Mr. Nirmal Dixit, Adv.
versus

OFFICE OF COMMISSIONER CENTRAL EXCISE AND CGST
THROUGH COMMISSIONERRespondent

Through: Mr. Anurag Ojha (SSC) with Mr
Dipak Raj & Mr. Shashank Kumar,
Adv.

35
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WITH
W.P.(C) 13786/2024 & CM APPL. 57722/2024

M/S ANURAG ENTERPRISES (THROUGH ITS PROPRIETOR
SMT. SANGEETA KUNDALIA) & ANR.Petitioners

Through: Mr. Nirmal Dixit, Adv.
versus

OFFICE OF COMMISSIONER CENTRAL EXCISE AND CGST
(THROUGH COMMISSIONER)Respondent

Through: Mr. Anurag Ojha (SSC) with Mr
Dipak Raj & Mr. Shashank Kumar,
Adv.

36
+

WITH
W.P.(C) 12733/2024 & CM APPL. 9911/2025

SARASWATI PRINTERSPetitioner

Through: Mr. Chinmaya Seth, Mr. A.K. Seth &
Ms. Palak Mathur, Adv. (M:
9911610547)

versus

THE ADDITIONAL COMMISSIONER OF GST
AND ANR.Respondents

Through: Mr. R. Ramachandran, Sr. Standing



Counsel with Mr. Prateek Dhir, Adv.
for R-2.

45

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WITH

W.P.(C) 3036/2025 & CM APPL. 14420/2025

AIR LIQUIDE GLOBAL E AND C SOLUTIONS INDIA
PVT LTD

.....Petitioner

Through: Mr. Rajat Mittal, Mr. Subham Kumar
and Mr. Krati Aggarwal, Adv.

versus

COMMISSIONER CENTRAL GOODS SERVICE TAX GST
DELHI EAST & ORS.

.....Respondent

Through: Mr. R. Ramachandran, SSC with Mr.
Prateek Dhir, Adv.

47

+

WITH

W.P.(C) 4847/2025 & CM APPL. 22184/2025

INDIAN STEEL CORPORATION THROUGH PROPRIETOR SH
MANOJ BANSAL

.....Petitioner

Through: Mr. Prabhat Kumar, Mr. Utkarsh
Kumar and Mr. Samarth, Adv.

versus

COMMISSIONER OF CENTRAL EXCISE DELHI 1
& ANR.

.....Respondents

Through: Ms. Anushree Narain, SSC with Mr.
Naman Choula & Mr. Yamit Jetley,
Adv.

52

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WITH

**W.P.(C) 6958/2025, CM APPL. 31485/2025, CM APPL.
61042/2025 & CM APPL. 61065/2025**

M/S CARZONRENT (I) PVT. LTD.

.....Petitioner

Through: Mr. Yogendra A., Mr. Kund Kapoor &
Ms. Purvi Sinha, Adv.

versus

COMMISSIONER, CGST, DELHI AUDIT-II



54
+
COMMISSIONERATE & ORS.Respondents
Through: Mr. Shashank Sharma, Adv.
WITH
W.P.(C) 7876/2025 & CM APPL. 34775/2025
SAJJAN KUMARPetitioner
Through: Mr. Chinmaya Seth, Mr. A.K. Seth &
Ms. Palak Mathur, Advs.
versus

55
+
JOINT COMMISSIONER OF CUSTOMSRespondent
Through: Ms. Anushree Narain, SSC with Mr.
Naman Choula & Mr. Yamit Jetley,
Advs.
WITH
W.P.(C) 7877/2025 & CM APPL. 34776/2025
DURGA APPARELS PVT LTD AND ORS.Petitioners
Through: Mr. Chinmaya Seth, Mr. A.K. Seth &
Ms. Palak Mathur, Advs.
versus

60
+
ADDITIONAL COMMISSIONER OF CUSTOMS
(EXPORTS)Respondent
Through: Mr. Aakarsh Srivastava, Sr. Standing
Counsel with Mr. Anand Pandey,
Adv.
WITH
W.P.(C) 12425/2025 & CM APPL. 50654/2025
MS FUJITSU INDIA PRIVATE LIMITEDPetitioner
Through: Mr. Onkar Sharma and Ms. Anishka
Gupta, Advs.
versus

62
+
UNION OF INDIA & ORS.Respondents
Through: Ms. Sangita Malhotra, SPC for UOI.
WITH
W.P.(C) 15084/2023 & CM APPL. 60271/2023



M/S SHUBH RESOURCES PVT. LTD. & ORS.Petitioners
Through: Ms. Shikha Sapra, Mr. Jatin Kumar &
Ms. Reena Rawat, Advs.
versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF
REVENUE INTELLIGENCE & ANR.Respondents
Through: Mr. Harpreet Singh, SSC with Ms.
Suhani Mathur, Adv.

64 WITH
+ **W.P.(C) 2794/2024, CM APPL. 11408/2024 & CM APPL. 13673/2024**

M/S HLPL GLOBAL LOGISTICS PVT LTDPetitioner
Through: Mohd. Faraz Anees and Mr. Ajay
Kumar, Advs.
versus

ADDITIONAL DIRECTOR GENERAL DRI NEW DELHI AND
ORSRespondents
Through: Mr. Anurag Ojha, SSC with Mr.
Subham Kumar and Mr. Dipak Raj,
Advs. for R-1 & 3.

65 WITH
+ **W.P.(C) 2817/2024 & CM APPL. 13347/2024**

MS HLPL GLOBAL LOGISTICS PVT LTDPetitioner
Through: Mohd. Faraz Anees and Mr. Ajay
Kumar, Advs.
versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF
REVENUE INTELLIGENCE AND ORSRespondents
Through: Mr. Anurag Ojha, SSC with Mr.
Subham Kumar and Mr. Dipak Raj,
Advs.

66 WITH
+ **W.P.(C) 2825/2024 & CM APPL. 13349/2024**



MS HLPL GLOBAL LOGISTICS PVT LTDPetitioner
Through: Mohd. Faraz Anees and Mr. Ajay
Kumar, Advs.
versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF
REVENUE INTELLIGENCE AND ORS & ORS.Respondents
Through: Mr. Anurag Ojha, SSC with Mr.
Subham Kumar and Mr. Dipak Raj,
Advs.

70
+

W.P.(C) 13181/2023 & CM APPL. 52135/2023

ASHISH JAIN & ORS.Petitioners
Through: Ms. Shikha Sapra, Mr. Jatin Kumar &
Ms. Reena Rawat, Advs.
versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF
REVENUE INTELLIGENCE & ANR.Respondents
Through: Mr. Anurag Ojha, SSC with Mr.
Subham Kumar and Mr. Dipak Raj,
Advs.

71
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**WITH
W.P.(C) 13780/2023**

M/S J R INTERNATIONALPetitioner
Through: Ms. Shikha Sapra, Mr. Jatin Kumar &
Ms. Reena Rawat, Advs.
versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF
REVENUE INTELLIGENCE & ANR.Respondents
Through: Mr. Anurag Ojha, Sr. SC with Mr.
Subham Kumar and Mr. Dipak Raj,
Advs. for R-1.

72
+

**WITH
W.P.(C) 11234/2024 & CM APPL. 46491/2024**

ANUJ GUPTAPetitioner



Through: Ms. Shikha Sapra, Mr. Jatin Kumar &
Ms. Reena Rawat, Advs.

versus

COMMISSIONER OF CUSTOMS IMPORT &
ANR.

.....Respondents

Through: Mr. Harpreet Singh, SSC with Mr. Jai
Ahuja and Mr. Sanidhya Sharma,
Advs.

73
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AND

W.P.(C) 4324/2025 & CM APPL. 20027/2025

SHIVNANDAN KUMAR BAJAJ

.....Petitioner

Through: Ms. Shikha Sapra, Mr. Jatin Kumar &
Ms. Reena Rawat, Advs.

versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF
REVENUE INTELLIGENCE & ANR.

.....Respondents

Through: Mr. Anurag Ojha, Sr. SC with Mr.
Subham Kumar and Mr. Dipak Raj,
Advs. for R-1.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% 24.09.2025

1. This hearing has been done through hybrid mode.
2. The **SLP(C) No. 5392/2025** titled **Union of India v. GMR Airport Infrastructure Ltd.** is stated to be listed before the Supreme Court on 13th October, 2025.
3. Accordingly, list on 18th December, 2025 along with **W.P.(C) 13806/2025** titled **Gala International Pvt Ltd Vs. Commissioner Of Customs (Adj) Office Of Commissioner Of Customs (Adjudication) Delhi & Anr.**



4. No coercive steps shall be taken in all these matters till the next date of hearing.
5. Interim orders, wherever passed, to continue.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 24, 2025
dj/msh