



\$~8 to 27 & 56 to 152

\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ CEAC 72/2025 & CM APPL. 81425/2025 & CM APPL. 81426/2025  
COMMISSIONER OF CGST DELHI EAST .....Petitioner

versus

MORAL ALLOYS PVT LTD .....Respondent

9  
+ CEAC 65/2025 & CM APPL. 79982/2025  
COMMISSIONER OF CGST DELHI EAST .....Petitioner

versus

PROGRESSIVE ALLOYS PVT LTD .....Respondent

10  
+ CEAC 66/2025 & CM APPL. 80020/2025  
COMMISSIONER OF CGST DELHI EAST .....Petitioner

versus

PROGRESSIVE ALLOYS PVT LTD .....Respondent

11  
+ CEAC 67/2025 & CM APPL. 80024/2025  
COMMISSIONER OF CGST DELHI EAST .....Petitioner

versus



PROGRESSIVE ALLOYS PVT LTD

.....Respondent

12

+

CEAC 68/2025 & CM APPL. 80155/2025

COMMISSIONER OF CGST DELHI EAST

.....Petitioner

versus

AMIT GUPTA

.....Respondent

13

+

CEAC 69/2025 & CM APPL. 80185/2025

COMMISSIONER OF CGST DELHI EAST

.....Petitioner

versus

AMIT GUPTA

.....Respondent

14

+

CEAC 71/2025 & CM APPL. 81191/2025 & CM APPL. 81192/2025

COMMISSIONER OF CGST DELHI (EAST)

.....Petitioner

versus

AMIT GUPTA

.....Respondent

15

+

CEAC 73/2025 & CM APPL. 81852/2025



COMMISSIONER OF CGST DELHI EAST

.....Petitioner

versus

AMIT GUPTA

.....Respondent

16

+

CEAC 74/2025 & CM APPL. 81869/2025

COMMISSIONER OF CGST DELHI EAST

.....Petitioner

versus

SHERUL INSULATION

.....Respondent

17

+

CEAC 75/2025 & CM APPL. 81872/2025

COMMISSIONER OF CGST DELHI EAST

.....Petitioner

versus

SANMATI OVERSEAS PVT LTD

.....Respondent

18

+

CEAC 76/2025 & CM APPL. 81874/2025

COMMISSIONER OF CGST DELHI EAST

.....Petitioner

versus

AMIT GUPTA

.....Respondent



19

+

CEAC 77/2025 & CM APPL. 81878/2025

COMMISSIONER OF CGST DELHI EAST

.....Petitioner

versus

M/S MORAL ALLOYS PVT LTD

.....Respondent

20

+

CEAC 78/2025 & CM APPL. 81954/2025

COMMISSIONER OF CGST DELHI EAST

.....Petitioner

versus

AMIT GUPTA

.....Respondent

21

+

CEAC 79/2025 & CM APPL. 82110/2025

COMMISSIONER OF CGST DELHI EAST

.....Petitioner

versus

ALOKMETAL AND ELECTRICALS

.....Respondent

22

+

CEAC 80/2025 & CM APPL. 82416/2025

COMMISSIONER OF CGST DELHI EAST

.....Petitioner



versus

BRILLIANT METAL PVT LTD

.....Respondent

23

+

CEAC 81/2025 & CM APPL. 82419/2025

COMMISSIONER OF CGST DELHI EAST

.....Petitioner

versus

BRILLIANT METAL PVT LTD

.....Respondent

24

+

CEAC 82/2025 & CM APPL. 82422/2025

COMMISSIONER OF CGST DELHI EAST

.....Petitioner

versus

ANKIT GARG PARTNER SANMATI OVERSEAS PVT LTD

.....Respondent

25

+

CEAC 83/2025 & CM APPL. 82509/2025

COMMISSIONER OF CGST DELHI EAST

.....Petitioner

versus

MORAL ALLOYS PVT LTD

.....Respondent



26

+

CEAC 84/2025 & CM APPL. 82517/2025

COMMISSIONER OF CGST DELHI EAST

.....Petitioner

versus

SURESH KUMAR PORWAL

.....Respondent

27

+

W.P.(C) 2449/2025 & CM APPL. 11626/2025

SH. VIJAY KUMAR VERMA

.....Petitioner

versus

COMMISSIONER OF SERVICE TAX

.....Respondent

56

+

CEAC 13/2025 & CM APPL. 44451/2025

COMMISSIONER OF CGST WEST

.....Petitioner

versus

M/S MALHOTRA CABLES PRIVATE LIMITED .....Respondent

57

+

CEAC 16/2025 & CM APPL. 64464/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus



MORAL ALLOYS PVT LTD

.....Respondent

58

+

CEAC 17/2025 & CM APPL. 64552/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

MORAL ALLOYS PVT LTD

.....Respondent

59

+

CEAC 18/2025 & CM APPL. 68609/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

TARUNA METALS PVT LTD

.....Respondent

60

+

CEAC 19/2025 & CM APPL. 68628/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

SANMATI OVERSEAS PVT LTD

.....Respondent

61

+

CEAC 20/2025 & CM APPL. 68771/2025



COMMISSIONER CGST DELHI EAST

.....Petitioner

versus

AMIT GUPTA

.....Respondent

62

+

CEAC 21/2025 & CM APPL. 69502/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

MORAL ALLOYS PVT LTD

.....Respondent

63

+

CEAC 22/2025 & CM APPL. 70048/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AMIT GUPTA

.....Respondent

64

+

CEAC 23/2025 & CM APPL. 71091/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AMIT GUPTA

.....Respondent



65

+

CEAC 24/2025 & CM APPL. 71164/2025

COMMISSIONER OF CGST EAST DELHI

.....Petitioner

versus

TARUNA METALS PVT LTD

.....Respondent

66

+

CEAC 25/2025 & CM APPL. 71170/2025

COMMISSIONER OF CGST EAST DELHI

.....Petitioner

versus

AMIT GUPTA

.....Respondent

67

+

CEAC 26/2025 & CM APPL. 71273/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

MORAL ALLOYS PVT LTD

.....Respondent

68

+

CEAC 27/2025 & CM APPL. 71276/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner



versus

MORAL ALLOYS PVT LTD

.....Respondent

69

+

CEAC 28/2025 & CM APPL. 71279/2025

COMMISSIONER CGST DELHI EAST

.....Petitioner

versus

NK METALS

.....Respondent

70

+

CEAC 29/2025 & CM APPL. 71362/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AKLANK JAIN, PARTNER NK METALS

.....Respondent

71

+

CEAC 30/2025 & CM APPL. 71365/2025

COMMISSIONER CGST DELHI EAST

.....Petitioner

versus

RAJINDER KUMAR, DIRECTOR, TARUNA METALS PVT LTD

.....Respondent



72

+

CEAC 31/2025 & CM APPL. 71369/2025

COMMISSIONER CGST DELHI EAST

.....Petitioner

versus

BRILLIANT METAL PVT LTD

.....Respondent

73

+

CEAC 32/2025 & CM APPL. 71821/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AMIT GUPTA

.....Respondent

74

+

CEAC 33/2025 & CM APPL. 72093/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

ANKIT GARG DIRECTOR SANMATI OVERSEAS PVT LTD

.....Respondent

75

+

CEAC 34/2025 & CM APPL. 72096/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner



versus

AMIT GUPTA

.....Respondent

76

+

CEAC 35/2025 & CM APPL. 72270/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

BRILLIANT METAL PVT LTD

.....Respondent

77

+

CEAC 36/2025 & CM APPL. 76332/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AMIT GUPTA

.....Respondent

78

+

CEAC 37/2025 & CM APPL. 76375/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AMIT GUPTA

.....Respondent

79

+

CEAC 38/2025 & CM APPL. 76380/2025



COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

SANMATI OVERSEAS PVT LTD

.....Respondent

80

+

CEAC 39/2025 & CM APPL. 76408/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AMIT GUPTA

.....Respondent

81

+

CEAC 40/2025 & CM APPL. 76413/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

NK METALS

.....Respondent

82

+

CEAC 41/2025 & CM APPL. 76503/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

MORAL ALLOYS PVT LTD

.....Respondent



83

+ CEAC 42/2025 & CM APPL. 76506/2025  
COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AMIT GUPTA

.....Respondent

84

+ CEAC 43/2025 & CM APPL. 76509/2025  
COMMISSIONER CGST DELHI EAST

.....Petitioner

versus

SANMATI OVERSEAS PVT LTD

.....Respondent

85

+ CEAC 44/2025 & CM APPL. 76512/2025  
COMMISSIONER CGST DELHI EAST

.....Petitioner

versus

VP REAL TORS PVT LTD

.....Respondent

86

+ CEAC 45/2025 & CM APPL. 76515/2025  
COMMISSIONER CGST DELHI EAST

.....Petitioner



versus

MORAL ALLOYS PVT LTD

.....Respondent

87

+

CEAC 46/2025 & CM APPL. 76518/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

MORAL ALLOYS PVT LTD

.....Respondent

88

+

CEAC 47/2025 & CM APPL. 76521/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

SHREE PARAS NATH OVERSEAS PVT LTD

.....Respondent

89

+

CEAC 48/2025 & CM APPL. 76524/2025

COMMISSIONER OF CGST DELHI (EAST)

.....Petitioner

versus

MORAL ALLOYS PVT LTD

.....Respondent

90

+

CEAC 49/2025 & CM APPL. 76527/2025



COMMISSIONER CGST (DELHI) EAST

.....Petitioner

versus

AMIT GUPTA

.....Respondent

91

+

CEAC 50/2025 & CM APPL. 76530/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AKLANK JAIN, PARTNER, NK METALS

.....Respondent

92

+

CEAC 51/2025 & CM APPL. 76533/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

RAKESH BANSAL

.....Respondent

93

+

CEAC 52/2025 & CM APPL. 76537/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

ASHOK KUMAR JAIN

.....Respondent



94

+ CEAC 53/2025 & CM APPL. 76560/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

ANKIT GARG PARTNER SANMATI OVERSEAS PVT LTD

.....Respondent

95

+ CEAC 54/2025 & CM APPL. 76587/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AMIT GUPTA

.....Respondent

96

+ CEAC 55/2025 & CM APPL. 76611/2025

COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AMIT GUPTA

.....Respondent

97

+ CEAC 56/2025 & CM APPL. 76614/2025

COMMISSIONER CGST DELHI EAST

.....Petitioner



versus

ANKIT GARG DIRECTOR SANMATI OVERSEAS PVT LTD  
.....Respondent

98

+ CEAC 57/2025 & CM APPL. 76617/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner

versus

MORAL ALLOYS PVT LTD .....Respondent

99

+ CEAC 58/2025 & CM APPL. 76620/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner

versus

AMIT GUPTA .....Respondent

100

+ CEAC 59/2025 & CM APPL. 76623/2025  
COMMISSIONER CGST EAST DELHI .....Petitioner

versus

MORAL ALLOYS PVT LTD .....Respondent



101

+ CEAC 60/2025 & CM APPL. 76626/2025  
COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

SHANTINATH INDUSTRIES

.....Respondent

102

+ CEAC 61/2025 & CM APPL. 76630/2025  
COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

BRILLIANT METAL PVT LTD

.....Respondent

103

+ CEAC 63/2025 & CM APPL. 77006/2025  
COMMISSIONER CGST EAST DELHI

.....Petitioner

versus

AMIT GUPTA

.....Respondent

104

+ SERTA 12/2025 & CM APPL. 46816/2025  
COMMISSIONER CGST EAST DELHI

.....Appellant

versus



MORAL ALLOYS PVT LTD

.....Respondent

105

+

SERTA 17/2025

COMMISSIONER OF CGST (EAST)

.....Appellant

versus

SH. AMIT GUPTA

.....Respondent

106

+

SERTA 18/2025 & CM APPL. 61388/2025

COMMISSIONER OF CGST DELHI EAST

.....Appellant

versus

SH. ANKIT GARG PARTNER SANMATI OVERSEAS PVT LTD

.....Respondent

107

+

SERTA 19/2025 & CM APPL. 61391/2025

COMMISSIONER OF CGST DELHI EAST

.....Appellant

versus

SANMATI OVERSEAS PVT LTD

.....Respondent

108

+

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



ERNST AND YOUNG LIMITED

.....Petitioner

versus

UNION OF INDIA & ORS.

.....Respondents

109

+ W.P.(C) 12352/2023 & CM APPL. 48678/2023

VARUN KHANNA

.....Petitioner

versus

ADDITIONAL COMMISSIONER CGST, DELHI SOUTH  
COMMISSIONERATE AND ORS

.....Respondents

110

+ W.P.(C) 13113/2023

M/S APARNA LACE CRAFTS & ORS.

.....Petitioners

versus

UNION OF INDIA & ORS.

.....Respondents

111

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

ASHISH JAIN & ORS.

.....Petitioners

versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF



REVENUE INTELLIGENCE & ANR.

.....Respondents

112

+ W.P.(C) 13780/2023

M/S J R INTERNATIONAL

.....Petitioner

versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF  
REVENUE INTELLIGENCE & ANR.

.....Respondents

113

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

ANUJ GUPTA

.....Petitioner

versus

COMMISSIONER OF CUSTOMS IMPORT & ANR.....Respondents

114

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

SHIVNANDAN KUMAR BAJAJ

.....Petitioner

versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF  
REVENUE INTELLIGENCE & ANR.

.....Respondents

115

+ W.P.(C) 14621/2023 & CM APPL. 58165/2023



OVERSEAS SOLUTION

.....Petitioner

versus

ADDITIONAL DIRECTOR GENERAL & ORS. ....Respondents

116

+

W.P.(C) 15084/2023 & CM APPL. 60271/2023

M/S SHUBH RESOURCES PVT. LTD. & ORS. ....Petitioners

versus

ADDITIONAL DIRECTOR GENERAL, DIRECTORATE OF  
REVENUE INTELLIGENCE & ANR. ....Respondents

117

+

W.P.(C) 517/2024 & CM APPL. 2331/2024

SANJAY GUPTA & ORS. ....Petitioners

versus

ADDITIONAL DIRECTOR GENERAL & ORS. ....Respondents

118

+

W.P.(C) 2794/2024 & CM APPL. 11408/2024 & CM APPL.  
13673/2024

M/S HLPL GLOBAL LOGISTICS PVT LTD ....Petitioner

versus



ADDITIONAL DIRECTOR GENERAL DRI NEW DELHI AND  
ORS .....Respondents

119

+ W.P.(C) 2817/2024 & CM APPL. 13347/2024  
M/S HLPL GLOBAL LOGISTICS PVT LTD .....Petitioner

versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF  
REVENUE INTELLIGENCE AND ORS .....Respondents

120

+ W.P.(C) 2825/2024 & CM APPL. 13349/2024  
M/S HLPL GLOBAL LOGISTICS PVT LTD .....Petitioner

versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF  
REVENUE INTELLIGENCE AND ORS & ORS. ....Respondent

121

+ 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

versus



UNION OF INDIA & ANR.

.....Respondents

122

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

M/S SAPPHIRE VILLAS PRIVATE LIMITED

.....Petitioner

versus

JOINT COMMISSIONER, CENTRAL TAX, GST DELHI EAST &  
ORS.

.....Respondent

123

+ W.P.(C) 8265/2024 & CM APPL. 33993/2024

M/S H.R. BUILDERS

.....Petitioner

versus

COMMISSIONER OF CENTRAL GOODS AND SERVICES TAX,  
DELHI WEST COMMISSIONERATE & ORS.

.....Respondents

124

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

M/S SATYAM MARKETING THROUGH ITS PROPRIETOR SHRI  
D. B. GUPTA

.....Petitioner

versus

COMMISSIONER OF CUSTOMS (IMPORT) & ANR.

.....Respondents



125

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

M/S OSWAL PVC COMPOUND INDUSTRIES (THROUGH ITS  
PROPRIETOR SH HEMRAJ KUNDALIA) & ORS. ....Petitioners

versus

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

126

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

M/S HRJ POLYMERS PVT LTD & ORS. ....Petitioners

versus

OFFICE OF COMMISSIONER CENTRAL EXCISE AND CGST  
THROUGH COMMISSIONER .....Respondent

127

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

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

versus

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



128

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

SARASWATI PRINTERS

.....Petitioner

versus

THE ADDITIONAL COMMISSIONER OF GST AND ANR.

.....Respondents

129

+ W.P.(C) 16647/2024 & CM APPL. 70419/2024

INDO SILICON ELECTRONICS PVT. LTD.

.....Petitioner

versus

PRINCIPAL COMMISSIONER OF CUSTOMS & ORS.

.....Respondents

130

+ W.P.(C) 17899/2024 & CM APPL. 76199/2024

ARKAY RADIOS

.....Petitioner

versus

PRINCIPAL COMMISSIONER, CENTRAL GOODS AND  
SERVICES TAX AND CENTRAL EXCISE DELHI NORTH  
COMMISSIONERATE

.....Respondent

131

+ W.P.(C) 2256/2025 & CM APPL. 10638/2025



M/S NABCO BATTERIES (THROUGH ITS PROPRIETOR SH  
SUMIT RAMSISARIA & ANR. ....Petitioners

versus

OFFICE OF COMMISSIONER OF CENTRAL GOODS AND  
SERVICES TAX (THROUGH COMMISSIONER) & ANR.  
.....Respondents

132

+ W.P.(C) 2257/2025 & CM APPL. 10649/2025

M/S SIDDHARTH INDUSTRIES (THROUGH ITS PROPRIETOR  
SH SIDDHARTH RAMSISARIA) & ANR. ....Petitioners

versus

OFFICE OF COMMISSIONER OF CENTRAL GOODS AND  
SERVICES TAX (THROUGH COMMISSIONER) & ANR.  
.....Respondents

133

+ W.P.(C) 2668/2025

RAJ KUMAR .....Petitioner

versus

AVATO WARD 64 STATE GOODS AND SERVICE TAX & ANR.  
.....Respondents

134

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



AIR LIQUIDE GLOBAL E AND C SOLUTIONS INDIA PVT LTD  
.....Petitioner

versus

COMMISSIONER CENTRAL GOODS SERVICE TAX GST  
DELHI EAST & ORS. ....Respondents

135

+ W.P.(C) 4252/2025

M/S SUNRISE FOOD PRODUCTS .....Petitioner

versus

UNION OF INDIA AND ORS .....Respondents

136

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

INDIAN STEEL CORPORATION THROUGH PROPRIETOR SH  
MANOJ BANSAL .....Petitioner

versus

COMMISSIONER OF CENTRAL EXCISE DELHI 1 & ANR.  
.....Respondents

137

+ W.P.(C) 5197/2025 & CM APPL. 23631/2025

VIKAS GUMBER .....Petitioner



versus

ADDITIONAL COMMISSIONER OF CUSTOMS .....Respondent

138

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

UMESH GULHAR

.....Petitioner

versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF  
REVENUE INTELLIGENCE AND ANR. ....Respondents

139

+ W.P.(C) 5830/2025

HANSRAJ BHATIA AND CO.

.....Petitioner

versus

PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT)  
.....Respondent

140

+ W.P.(C) 6195/2025 & CM APPL. 28292/2025

AMITOJH SINGH BAKSHI

.....Petitioner

versus

PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT)  
.....Respondent



141

+ W.P.(C) 6086/2025 & CM APPL. 27802/2025

INDIAN RADIOLOGICAL AND IMAGING ASSOCIATION

.....Petitioner

versus

UOI & ANR

.....Respondents

142

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

M/S CARZONRENT (I) PVT. LTD.

.....Petitioner

versus

COMMISSIONER, CGST, DELHI AUDIT-II  
COMMISSIONERATE & ORS.

.....Respondents

143

+ W.P.(C) 7876/2025 & CM APPL. 34775/2025

SAJJAN KUMAR

.....Petitioner

versus

JOINT COMMISSIONER OF CUSTOMS

.....Respondent

144

+ W.P.(C) 7877/2025 & CM APPL. 34776/2025



DURGA APPARELS PVT LTD AND ORS. ....Petitioners

versus

ADDITIONAL COMMISSIONER OF CUSTOMS (EXPORTS)  
.....Respondent

145

+ W.P.(C) 10126/2025 & CM APPL. 42160/2025  
KARL STORZ ENDOSCOPY INDIA PVT LTD & ANR.  
.....Petitioners

versus

UNION OF INDIA & ANR. ....Respondents

146

+ W.P.(C) 12425/2025 & CM APPL. 50654/2025  
MS FUJITSU INDIA PRIVATE LIMITED .....Petitioner

versus

UNION OF INDIA & ORS. ....Respondents

147

+ W.P.(C) 13806/2025  
GALA INTERNATIONAL PVT LTD .....Petitioner

versus



COMMISSIONER OF CUSTOMS (ADJ) OFFICE OF  
COMMISSIONER OF CUSTOMS (ADJUDICATION) DELHI &  
ANR. ....Respondents

148

+ W.P.(C) 13882/2025  
SHIRDI EXIM PRIVATE LIMITED .....Petitioner

versus

COMMISSIONER OF CUSTOMS (ADJ) OFFICE OF  
COMMISSIONER OF CUSTOMS (ADJUDICATION) DELHI &  
ANR. ....Respondents

149

+ W.P.(C) 13927/2025  
GANESH OVERSEAS PVT LTD .....Petitioner

versus

COMMISSIONER OF CUSTOMS (ADJ) OFFICE OF  
COMMISSIONER OF CUSTOMS (ADJUDICATION) DELHI &  
ANR. ....Respondents

150

+ W.P.(C) 14476/2025 & CM APPL. 59274/2025  
M/S MICHELIN INDIA PVT LTD (FORMERLY KNOWN AS  
MICHELIN INDIA TYRES PVT LTD) .....Petitioner

versus



JOINT COMMISSIONER OF CGST DELHI SOUTH  
COMMISSIONERATE

.....Respondent

151

+ W.P.(C) 16894/2025 & CM APPL. 69516/2025 & CM APPL.  
69517/2025

NANU RAM GOYAL AND CO.

.....Petitioner

versus

UNION OF INDIA AND ANR

.....Respondents

152

+ W.P.(C) 18162/2025 & CM APPL. 75146/2025

M/S SWATCH GROUP (INDIA) PVT. LTD

.....Petitioner

versus

UNION OF INDIA & ORS.

.....Respondents

**Appearance on behalf of petitioner (s)**

Mr. Atul Tripathi, SSC CBIC with Mr. Akshay Sagar, Mr. Shubham Mishra,  
Mr. Madhav Anand and Mr. Gaurav Mani Tripathi, Advocates in Item Nos.  
8 to 26 & 56, 57 to 107

Mr. Vineet Bhatia and Mr. Keshav Garg, Advocates in Item No. 27.

Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh, Advocate in Item  
No. 56

Mr. Atul Tripathi, SSC, CBIC with Mr. Shubham Mishra, Mr. Gaurav Mani



Tripathi and Mr. Akshay Sagar, Advocates in Item No. 56

Mr. Kamal Sawhney, Mr. Deepak Thackur, Ms. Aakansha Wadhwani and Mr. Rishabh Mishra, Advocates in Item No. 108.

Mr. Akhil Krishan Maggu, Mr Naveen Malhotra, Mr. Ritvik Malhotra, Mr. Aryan Nagpal in Item No. 109.

Mr. Naveen Malhotra and Mr. Ritvik Malhotra, Advocates in Item No. 109

Mr. Ankit Rana, Mr. Tushar Rohmetra and Mr. Anubhav Sharma, Advocates in Item No. 110

Ms. Shikha Sapra and Ms. Reena Rawat, Advocates in Item Nos. 111, 112, 113, 114, 116, 124, 138, 139, 14

Mr. Devesh Tripathi, Mr. Epsita Agastya, Mr. Mukeshwar Nath Dubey, Mr. Ajay Kumar, Mr. Faraz Anees and Mr. Kaustubh Seth, Advocates in Item Nos. 118 to 120

Ms. Krishna Rao, Advocate in Item No. 121

Ms. Mansi Khurana and Ms. Shruti Garg, Advocates in Item No. 122 and 123

Mr. Chinmaya Seth, Mr. A.K. Seth and Ms. Palak Mathur, Advocates in Item Nos. 128, 137, 143, 144

Mr. Jitin Singhal, Advocate in Item No. 129

Mr. Dhruv Bhardwaj, Advocate in Item No. 133

Mr. Rajat Mittal and Mr. Subham Kumar, Advocates in Item No. 134

Mr. Vishal Arun Mishra and Ms. Rupali Panwar, Advocates in Item No. 135

Mr. Vishal Arun Mishra, Ms. Rupali Panwar, Mr. Avinash Kumar Singh, Mr. Avinash Kumar Singh, Advocates in Item No. 135

Mr. Sunil Upadhyay, Mr. R.K. Bhalla, Mr. Gaurav Aggarwal and Mr. Mithilesh Kumar Yadav, Advocates in Item No. 141



Mr. Kunal Kapoor and Mr. Biswajeet Mishra, Advocates in Item Nos. 142 & 152

Mr. Rajan Mishra, Advocates in Item No. 145

Ms. Anishka Gupta, Advocate in Item No. 146

Ms. Kavita Jha Sr. Advocate Mr. Shammi Kapoor and Ms. Swati Agarwal Advocates in Item Nos. 147, 148, 149

Mr. Karan Sachdev and Mr. Sumit Khadaria, Advocates in Item No. 150

Ms. Udit Singh, Advocate in Item No. 151

**Appearance on behalf of respondent (s)**

Mr. Atul Tripathi, SSC CBIC with Mr. Akshay Sagar, Mr. Shubham Mishra, Mr. Madhav Anand and Mr. Gaurav Mani Tripathi, Advocates in Item No. 27

Mr. Abhishek Pandey, Advocate in Item No. 56

Mr. S. SUNIL, Advocate in Item nos. 69,70,81,91

Ms. Urvi Mohan, Advocate, Panel Counsel for GNCTD in Item No. 108

Mr. R. Ramachandran, SSC in Item Nos. 108,109 & 128

Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Advocate in Item Nos. 110, 111,112,114,115,117,118,119,120,124,125,126,127, 129, 130, 138, 141, 146, 147, 148, 149, 151

Mr. Harpreet Singh, Senior Standing Counsel with Ms. Suhani Mathur and Mr. Jatin Kumar Gaur, Advocates in Item Nos. 110,113, 116, 121, 128, 152

Ms. Vandana Sachdeva, Ms. Vidushi Sah, Mr. Ankit Choudhary and Mr. Sumit Choudhary, Advocates in Item No. 115

Mr. Niraj Kumar, Sr. Central Govt. Counsel with Mr. Chaitanya Kumar, Advocate for R-1 in Item No. 121



Ms. Anushree Narain, Sr. Standing Counsel with Mr. Naman Choula and Mr. Yamit Jetley, Advocates in Item Nos. 122, 136, 143

Mr. Atul Tripathi, SSC, CBIC with Mr. Akshay Sagar, Mr. Shubham Mishra, Mr. Gaurav Mani Tripathi and Mr. Madhav Anand, Advocates in Item Nos. 131, 132 & 150

Ms. Vaishali Gupta, Panel Counsel, GNCTD with Ms. Rashi Aggarwal, Advocate in Item No. 133

Mr. Shashank Sharma, Senior Standing Counsel with Ms. Malika Kumari, Advocate in Item Nos. 134, 142, 146

Mr. Satish Aggarwala, Sr. Standing Counsel with Mr. Aman Tripathi Advocate in Item No. 137

Mr. Shubham Tyagi, SSC, CBIC with Ms. Navruti Ojha and Mr. Rishabh Chauhan Advocates in Item Nos. 139 & 140

Ms. Archana Sharma, SPC for UOI in Item No. 141

Mr. Aakarsh Srivastava, Senior Standing Counsel with Ms. Farah Shah, Advocate in Item No. 144

Mr. Shankar Kumar Jha, SPC for UOI in Item No. 145

Mr. Atul Tripathi, SSC, CBIC with Mr. Akshay Sagar, Mr. Shubham Mishra, Mr. Gaurav Mani Tripathi and Mr. Madhav Anand, Advocates for R-2 in Item No. 145.

**CORAM:**

**HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE**

**HON'BLE MR. JUSTICE AJAY DIGPAUL**

**ORDER**

%

**24.03.2026**



Since the matter is pending before the Hon'ble Supreme Court, list the matter on 17<sup>th</sup> August, 2026 as jointly prayed by the counsels for the parties.

Interim order (s), if any, to continue, wherever applicable in the matters, till the next date of hearing.

**NITIN WASUDEO SAMBRE, J**

**AJAY DIGPAUL, J**

**MARCH 24, 2026**

**gs/sg**