



\$~1 & 2

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

+ **CRL.REV.P. 608/2014 & CRL.M.A. 15236/2014**

VINAY KANODIAPetitioner

Through: Mr. Rajesh Anand, Ms. Harleen Kaur, Mr. Eshaan Sethi, Ms. Mansi Singh, Mr. Anshuman Vashishth, Mr. Pawan Yadav and Mr. Gaurav Adalakha, Advs.

versus

SANDEEP THAPLIYAL & ORSRespondents

Through: Mr. Satish Aggarwala, SSC with Mr. Aman Tripathi, Adv. for DGCEI.

+ **CRL.REV.P. 609/2014 & CRL.M.A. 15241/2014**

VINAY KANODIAPetitioner

Through: Mr. Rajesh Anand, Ms. Harleen Kaur, Mr. Eshaan Sethi, Ms. Mansi Singh, Mr. Anshuman Vashishth, Mr. Pawan Yadav and Mr. Gaurav Adalakha, Advs.

versus

DIRECORATE GENERAL OF CENTRAL
EXCISE INTELLIGENCERespondent

Through: Mr. Satish Aggarwala, SSC with Mr. Aman Tripathi, Adv.

CORAM:

HON'BLE MR. JUSTICE AMIT MAHAJAN

ORDER

% **20.02.2026**

1. Arguments heard.
2. Judgment reserved.
3. A copy of this order be placed in both the matters.

AMIT MAHAJAN, J

FEBRUARY 20, 2026 / KDK