

HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

MONDAY, THE TWENTY FOURTH DAY OF NOVEMBER

TWO THOUSAND AND TWENTY FIVE

:PRESENT:**THE HONOURABLE SRI JUSTICE P.SAM KOSHY****AND****THE HONOURABLE SRI JUSTICE SUDDALA CHALAPATHI RAO****WRIT PETITION NOS: 11210, 11220, 11243, 11282, 12328, 12329, 13554, 13761,
13937 OF 2025 AND 23508 AND 23548 OF 2024****W.P.No.11210 of 2025****Between:**

✓ M/s RK Exim, Rep by its Proprietor Mr. Udit Bansal Having residence at,
R/o. H-No.46, DLF Phase 3, Siris Road, Sector 24, DLF Phase II, Gurgaon,
Haryana – 122008.

...Petitioner**AND**

- ✓ 1. Deputy Commissioner of Customs, Air Cargo Complex, Hyderabad Customs
Commissionerate, Shamshabad, Hyderabad - 500 409.
- ✓ 2. Principal Commissioner of Customs, Room No. 808, 7th Floor, GST Bhavan,
Hyderabad, Telangana – 500004.

...Respondents

✓ Petition under Article 226 of the Constitution of India praying that in the
circumstances stated in the affidavit filed therewith, the High Court may be pleased
to issue an appropriate Writ, Direction or Order, particularly one in the nature of Writ
of Certiorari calling for records and quashing:-

- ✓ i. The Impugned Order dated 24.01.2025 passed by the Respondent
No.1 as the same is illegal and without jurisdiction;

IA NO: 2 OF 2025

✓ Petition under Section 151 CPC praying that in the circumstances stated in
the affidavit filed in support of the writ petition, the High Court may be pleased to
suspend operation of the Impugned Order which has finalised the provisional
assessments of the 2 Bills of Entry filed in 2015 pending adjudication in the present
Writ Petition, pending disposal of WP.No.11210 of 2025, on the file of the
High Court.

✓ The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 17.04.2025, 10.06.2025 and 25.09.2025 made herein and upon hearing the arguments of SRI. PRAVEEN K. NAIR Advocate for the Petitioner and SRI. SASHANK DUNDU learned counsel representing SRI. DOMINIC FERNANDES Advocate for the Respondents,

W.P.No.11220 of 2025

Between:

✓ M/s Sri Exports, D.No. 3-6-526, Flot No.101, Eldo Rado Estates, Himayat Nagar, Hyderabad, Telangana - 500029 Rep by its Authorized Signatory Mr. Manoj Kowtikwar.

...Petitioner

AND

- ✓ 1. Assistant Commissioner of Customs, Air Cargo Complex, Hyderabad Customs Commissionerate, Shamshabad, Hyderabad - 500 409.
- ✓ 2. Principal Commissioner of Customs, Room No. 808, 7th Floor, GST Bhavan, Hyderabad, Telangana – 500004.

...Respondents

✓ Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate Writ, Direction or Order, particularly one in the nature of Writ of Certiorari calling for records and quashing i. The Impugned Order dated 11.02.2025 passed by the Respondent No. 1 as the same is illegal and without jurisdiction.

IA NO: 2 OF 2025

✓ Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend operation of the Impugned Order which has finalised the provisional assessments of the 03 Bills of Entry filed in 2015, pending disposal of WP.No.11220 of 2025, on the file of the High Court.

✓ The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 15.04.2025, 10.06.2025 and 25.09.2025 made herein and upon hearing the arguments of SRI. PRAVEEN K. NAIR Advocate for the Petitioner and SRI. SASHANK DUNDU learned counsel representing SRI. DOMINIC FERNANDES Advocate for the Respondents,

W.P.No.11243 of 2025**Between:**

✓ M/s Noble Import Private Limited, A-202, Ansal Chambers 1 Bhikaji Cama Place, Delhi- 110066. Rep by its Authorized Signatory Mr. Mohit Gupta.

...Petitioner**AND**

- ✓ 1. Deputy Commissioner of Customs, Air Cargo Complex, Hyderabad Customs Commissionerate, Shamshabad, Hyderabad - 500 409.
- ✓ 2. Principal Commissioner of Customs, Room No. 808, 7th Floor, GST Bhavan, Hyderabad, Telangana – 500004.

...Respondents

✓ Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate Writ, Direction or Order, particularly one in the nature of Writ of Certiorari calling for records and quashing i.The Impugned Order dated 25.02.2025 passed by the Respondent No. 1 as the same is illegal and without jurisdiction.✓

IA NO: 2 OF 2025

✓ Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend operation of the Impugned Order which has finalised the provisional assessments of the Bills of Entry No. 9684183 dated 24.06.2015, pending disposal of WP.No.11243 of 2025, on the file of the High Court.✓

✓ The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 17.04.2025, 10.06.2025 and 25.09.2025 made herein and upon hearing the arguments of SRI. PRAVEEN K. NAIR Advocate for the Petitioner and SRI. SASHANK DUNDU learned counsel representing SRI. DOMINIC FERNANDES Advocate for the Respondents,✓

W.P.No.11282 of 2025**Between:**

✓ M/s JMJ Creations Private Limited, WZ-1257, Palam Village, Dwaraka, Sector-7, Delhi -110075 Rep by its Authorized Signatory Mr. Ghansham Shukla.

...Petitioner

AND

1. Deputy Commissioner of Customs, Air Cargo Complex, Hyderabad Customs Commissionerate, Shamshabad, Hyderabad - 500 409.
2. Principal Commissioner of Customs, Room No. 808, 7th Floor, GST Bhavan, Hyderabad, Telangana – 500004.

...Respondents

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate Writ, Direction or Order, particularly one in the nature of Writ of Certiorari calling for records and quashing. i. The Impugned Order dated 25.02.2025 passed by the Respondent No.1 as the same is illegal and without jurisdiction.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend operation of the Impugned Order which has finalised the provisional assessments of the Bill of Entry No. 969246 dated 25.06.2015, pending disposal of WP.No.11282 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 15.04.2025, 10.06.2025 and 25.09.2025 made herein and upon hearing the arguments of SRI. PRAVEEN K. NAIR Advocate for the Petitioner and SRI. SASHANK DUNDU learned counsel representing SRI. DOMINIC FERNANDES Advocate for the Respondents,

W.P.No.12328 of 2025

Between:

M/s. Jurassic Refineries and Jewels Private Limited, Having office at, 305, 3rd Floor, 4834/24 Kiran Mansion, Ansari Road, Darya Ganj, New Delhi - 110002, Rep by its Director Mr. Ashish Gupta.

...Petitioner

AND

1. Deputy Commissioner of Customs, Air Cargo Complex, Hyderabad Customs Commissionerate, Shamshabad, Hyderabad – 500 409.
2. Principal Commissioner of Customs, Room No.808, 7th Floor, GST Bhavan, Hyderabad, Telangana – 500094.

...Respondents

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate Writ, Direction or Order, particularly one in the nature of Writ of Certiorari calling for records and quashing:-

- i. The Impugned Order dated: 24.01.2025 passed by the Respondent No.1 as the same is illegal and without jurisdiction.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend operation of the Impugned Order which has finalised the provisional assessments of the 3 Bills of Entries filed in 2015, pending disposal of WP.No.12328 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 23.04.2025, 10.06.2025 and 25.09.2025 made herein and upon hearing the arguments of SRI. PRAVEEN K. NAIR Advocate for the Petitioner and SRI. SASHANK DUNDU learned counsel representing SRI. DOMINIC FERNANDES Advocate for the Respondents,

W.P.No.12329 of 2025

Between:

- M/s. Futurestic International Private Limited, Having office at, 309 Deepshikha Building, Rajendra Palace, New Delhi – 110008, Rep by its Director Mr. Pankaj Misra.

...Petitioner

AND

1. Assistant Commissioner of Customs, Air Cargo Complex, Hyderabad Customs Commissionerate, Shamshabad, Hyderabad – 500 409.
2. Principal Commissioner of Customs, Room No.808, 7th Floor, GST Bhavan, Hyderabad, Telangana – 500004.

...Respondents

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate Writ, Direction or Order, particularly one in the nature of Writ of Certiorari calling for records and quashing:-

- ii. The Impugned Order dated: 11.02.2025 passed by the Respondent No.1 as the same is illegal and without jurisdiction.

IA NO: 2 OF 2025

✓ Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend operation of the Impugned Order which has finalised the provisional assessments of the 5 Bills of Entries tiled in 2015, pending disposal of WP.No.12329 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 23.04.2025, 10.06.2025 and 25.09.2025 made herein and upon hearing the arguments of SRI. PRAVEEN K. NAIR Advocate for the Petitioner and SRI. SASHANK DUNDU learned counsel representing SRI. DOMINIC FERNANDES Advocate for the Respondents,

W.P.No.13554 of 2025**Between:**

✓ M/s RS Trading Co., Reg Office at 4-1-11236, Opp ST Georges Grammar High School, King Koti, Hyderabad Telangana - 500 001. Rep. by Rajini Sundar Giani

...Petitioner**AND**

1. Assistant Commissioner of Customs, Air Cargo Complex, Hyderabad Customs Commissionerate, Shamshabad, Hyderabad - 500 409.
- ✓ 2. Principal Commissioner of Customs, Office at - Customs Commissionerate, Room No. 808, 7th Floor GST Bhavan, Hyderabad - 500 004.

...Respondents

✓ Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, order or direction, one more particularly in the nature of Writ of Certiorari

i. Call for records and quash the Impugned Order, i.e., Order-In-Original No. '148/2024-25 ACC(HYD)' dated 28-01-2025 passed by Respondent No. 1 which was received by the Petitioner on 05-03-2025 as the same is illegal and without jurisdiction;

IA NO: 1 OF 2025

✓ Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend operation of the Impugned Order which has finalised the provisional assessments of the Bills of Entry bearing number 9166566 dated 08/05/2015 pending disposal of WP.No.13554 of 2025, on the file of the High Court.

✓ The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 30.04.2025, 19.06.2025 and 06.08.2025 made herein and upon hearing the arguments of SRI. RUSHEEK REDDY K.V. Advocate for the Petitioner and SRI. SASHANK DUNDU learned counsel representing SRI. DOMINIC FERNANDES Advocate for the Respondents,

W.P.No.13761 of 2025

Between:

✓ M/s Mahadev Metaliks Pvt. Ltd, Reg Office at - 402, Maruthi Grandeur Apartments, Dwarakapuri Colony, Panjagutta, Hyderabad -500 082. Rep. by Lokesh Kumar Agarwal

...Petitioner

AND

- ✓ 1. Assistant Commissioner of Customs, Air Cargo Complex, Hyderabad Customs Commissionerate, Shamshabad, Hyderabad - 500 409.
- ✓ 2. Principal Commissioner of Customs, Office at - Customs Commissionerate, Room No. 808, 7th Floor GST Bhavan, Hyderabad -500 004.

...Respondents

✓ Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, order or direction, one more particularly in the nature of Writ of Certiorari.

✓ i. Call for records and quash the. Impugned Order, i.e., Order-In-Original No. 150/2024-25 ACC(HYD)' dated 31/01/2025 passed by Respondent No. 1 which was received by the Petitioner on 12/02/2025 as the same is illegal and without jurisdiction.

IA NO: 1 OF 2025

✓ Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend operation of the Impugned Order which has finalised the provisional assessments of the Bills of Entry bearing numbers 8801602 dated 04/04/2015, 9092887 dated 30/04/2015, 9568239 dated 15/06/2015 and 9694076 dated 25/06/2015 pending disposal of WP.No.13761 of 2025, on the file of the High Court.

✓ The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 30.04.2025, 19.06.2025 and 06.08.2025 made herein and upon hearing the arguments of SRI. RUSHEEK REDDY K.V. Advocate for the Petitioner and SRI. SASHANK DUNDU learned counsel representing SRI. DOMINIC FERNANDES Advocate for the Respondents,

W.P.No.13937 of 2025**Between:**

M/s Loyal Trading Co., Reg Office at - 4-1-11236, Opp ST Georges Grammar High School, King Koti, Hyderabad Telangana - 500 001. Rep. by Mohit Raju Giani.

...Petitioner

AND

1. Assistant Commissioner of Customs, Air Cargo Complex, Hyderabad Customs Commissionerate, Shamshabad, Hyderabad - 500 409.
2. Principal Commissioner of Customs, Office at - Customs Commissionerate, Room No. 808, 7th Floor GST Bhavan, Hyderabad - 500 004.

...Respondents

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, order or direction, one more particularly in the nature of Writ of Certiorari:-

i. Call for records and quash the Impugned Order, i.e., Order-In-Original No.137/2024-25 ACC(HYD)' dated 04-01-2025 passed by Respondent No. 1 which was received by the Petitioner on 05-03-2025 as the same is illegal and without jurisdiction.

IA NO: 2 OF 2025

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend operation of the Impugned Order which has finalised the provisional assessments of the Bills of Entry bearing numbers 8861599 dated 09/04/2015. 9459416 dated 04/06/2015 and 9793435 dated 04/07/2015, pending disposal of WP.No.13937 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 01.05.2025, 19.06.2025 and 06.08.2025 made herein and upon hearing the arguments of SRI. RUSHEEK REDDY K.V. Advocate for the Petitioner and SRI. SASHANK DUNDU learned counsel representing SRI. DOMINIC FERNANDES Advocate for the Respondents,

W.P.No.23508 of 2024**Between:**

M/s Sri Exports Imports, No. 3-6-526, 1st Floor, 101/A, El Dorado Estates, Himayatnagar, Hyderabad, Telangana - 500029 Rep by its Authorized Signatory Mr. Manoj Kowtikwar.

...Petitioner**AND**

1. Assistant Commissioner of Customs, Air Cargo Complex, Hyderabad Customs Commissionerate, Shamshabad, Hyderabad - 500 409.
2. Principal Commissioner of Customs, Room No. 808, 7th Floor, GST Bhavan, Hyderabad, Telangana - 500004.

...Respondents

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate Writ, Direction or Order, particularly one in the nature of Writ of Certiorari calling for records and quashing i. The Impugned Order dated 29.06.2024 in Order No.47/2024 passed by the Respondent No. 1 as the same is illegal and without jurisdiction.

IA NO: 2 OF 2024

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend operation of the Impugned Order which has finalised the provisional assessments of the 07 Bills of Entry filed in 2015 pending adjudication in the present Writ Petition, pending disposal of WP.No.23508 of 2024, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 29.08.2024, 07.11.2024, 12.12.2024, 19.12.2024, 17.03.2025, 17.06.2025 and 19.06.2025 made herein and upon hearing the arguments of SRI. RUSHEEK REDDY K.V., Advocate for the Petitioner and SRI. SASHANK DUNDU learned counsel representing SRI. DOMINIC FERNANDES Advocate for the Respondents,

W.P.No.23548 of 2024**Between:**

M/s Om Gems and Jewellery, Having registered office at, 1171, 3rd Floor, Kucha Mahajani Chandni Chowk, New Delhi-110006 Rep by its Authorized Signatory Mr. Vineet Gupta

...Petitioner

AND

1. Assistant Commissioner of Customs, Air Cargo Complex, Hyderabad Customs Commissionerate, Shamshabad, Hyderabad - 500 409
2. Principal Commissioner of Customs, Room No. 808, 7th Floor, GST Bhavan, Hyderabad, Telangana 500004

...Respondents

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate Writ, Direction or Order, particularly one in the nature of Writ of Certiorari calling for records and quashing.

i. The Impugned Order dated 28.06.2024 in Order No.44/2024 passed by the Respondent No. 1 as the same is illegal and without jurisdiction;

IA NO: 2 OF 2024

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased to suspend operation of the Impugned Order which has finalised the provisional assessments of the 11 Bills of Entry filed in 2015, pending disposal of WP.No.23548 of 2024, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated: 29.08.2024, 12.12.2024 and 06.08.2025 made herein and upon hearing the arguments of SRI. RUSHEEK REDDY K.V., Advocate for the Petitioner and SRI. SASHANK DUNDU learned counsel representing SRI. DOMINIC FERNANDES Advocate for the Respondents, the Court made the following.

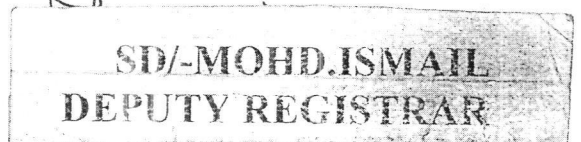
ORDER:

Mr. Sashank Dundu, learned counsel appearing on behalf of Mr. Dominic Fernandes, learned Senior Standing Counsel for CBIC for the respondents prays for time to seek instructions.

As prayed for, post this batch of writ petitions on 11.12.2025.

Interim relief granted earlier to continue till then.

//TRUE COPY//



[Signature]
SECTION OFFICER

To,

1. One CC to SRI. PRAVEEN K. NAIR, Advocate [OPUC].
2. One CC to SRI. RUSHEEK REDDY K.V., Advocate [OPUC].
3. Two spare copies

HIGH COURT

PSKJ & SCRJ

DATED:24/11/2025

POST THESE BATCH OF WRIT PETITIONS ON 11.12.2025.

ORDER



WRIT PETITION NOs: 11210, 11220, 11243, 11282, 12328, 12329, 13554, 13761, 13937 OF 2025 AND 23508 AND 23548 OF 2024

INTERIM ORDER EXTENDED