

13.08.2026

PRONOUNCEMENT OF JUDGMENTS

COURT NO. 06
DIVISION BENCH - IX
HON'BLE MR.JUSTICE ANIL KSHETARPAL
HON'BLE MS.JUSTICE SHAIL JAIN

<https://delhihighcourt.webex.com/meet/dhcecourtvc7>

AT 10:30AM

- 1 CO.APP. 11/2020, CM APPL. 14993/2021, CM APPL. 55543/2023, CM APPL. 68286/2025, CM APPL. 68289/2025 and CM APPL. 13172/2026
VINEET GOELAppellant
Through: Mr. Animesh Sinha, Mr. Shubham Budhiraja, Ms. Ishita Pandey, Advs.
versus
A.N. BUILDWELL PRIVATE LTD & ORS.Respondents
Through: Mr. Vikrant Pachnanda, Mr. Mukul Katyal, Advs. for R-3.
Mr. Shivank Pratap Singh, Ms. Priya Singh, Mr. Samyak Jain, Advs. for SELFC.
Mr. Shlok Chandra, Mr Parikshit Singh Bhati, Ms Lolita Crasta, Advs. for Applicant in CM APPL. 68286/2025.
Ms. Ruchi Sindhwani, Ms. Megha Bharara, Adv. for OL.
Mr. Nidhi Raman, CGSC with Mr. Arnva Mittal, Adv. for RoC.
Mr. Arnav Kumar, Ms. Akanksha Singh, Ms. Preeti Pant, Advs. for Spire Woods Residents Welfare Association.

2 **CNR No. DLHC010275812020**
CO.APP. 12/2020, CM APPL. 14995/2021, CM APPL. 13138/2026 and CM APPL.
13139/2026
VIJAY GUPTAAppellant
Through: Ms. Pragya Kumar, Adv.
versus
A N BUILDWELL PRIVATE LIMITED & ORS.
.....Respondents
Through: Mr. Vikrant Pachnanda, Mr. Mukul Katyal, Adv.
for R-3.
Mr. Shlok Chandra, Mr Parikshit Singh Bhati, Ms
Lolita Crasta, Adv. for Applicant in CM APPLs.
13138-39/2025.
Ms. Ruchi Sindhwani, Ms. Megha Bharara, Adv.
for OL.
Mr. Nidhi Raman, CGSC with Mr. Arnva Mittal,
Adv. for RoC.
Mr. Arnav Kumar, Ms. Akanksha Singh, Ms. Preeti
Pant, Adv. for Spire Woods Residents Welfare
Association.

CNR No. DLHC010275772020
3 CO.APP. 13/2020, CM APPL. 14997/2021 and CM APPL. 68294/2025
SONU GARGAppellant
Through: Mr. Vijay Gupta, Mr. Pardeep Chauhan, Adv.
versus
A N BUILDWELL PRIVATE LIMITED & ORS.
.....Respondents
Through: Mr. Vikrant Pachnanda, Mr. Mukul Katyal, Adv.
for R-3.
Mr. Shlok Chandra, Mr Parikshit Singh Bhati, Ms
Lolita Crasta, Adv. for Applicant in CM APPL.
68294/2025.
Ms. Ruchi Sindhwani, Ms. Megha Bharara, Adv.
for OL.
Mr. Nidhi Raman, CGSC with Mr. Arnva Mittal,
Adv. for RoC.

CNR No. DLHC010118932021
4 CO.APP. 4/2021 and CM APPL. 68290/2025
VIJAY SHANKAR PANDEYAppellant
Through: Mr. Lakshay Khanna, Adv.
versus
A N BUILDWELL PVT LTD & ORS.Respondents
Through: Mr. Vikrant Pachnanda, Mr. Mukul Katyal, Advs.
for R-3.
Mr. Shlok Chandra, Mr Parikshit Singh Bhati, Ms
Lolita Crasta, Advs. for Applicant in CM APPL.
68290/2025.
Ms. Ruchi Sindhwani, Ms. Megha Bharara, Adv.
for OL.
Mr. Nidhi Raman, CGSC with Mr. Arnva Mittal,
Adv. for RoC.
Mr. Arnav Kumar, Ms. Akanksha Singh, Ms. Preeti
Pant, Advs. for Spire Woods Residents Welfare
Association.

CNR No. DLHC010149802021
5 CO.APP. 5/2021
VIJAY SHANKAR PANDEYAppellant
Through: Mr. Lakshay Khanna, Adv.
versus
M/S A N BUILDWELL PVT LTD & ORS.Respondents
Through: Mr. Vikrant Pachnanda, Mr. Mukul Katyal, Advs.
for R-3.
Mr. Shlok Chandra, Mr Parikshit Singh Bhati, Ms
Lolita Crasta, Advs. for R-4.
Ms. Ruchi Sindhwani, Ms. Megha Bharara, Adv.
for OL.
Mr. Nidhi Raman, CGSC with Mr. Arnva Mittal,
Adv. for RoC.
Mr. Arnav Kumar, Ms. Akanksha Singh, Ms. Preeti
Pant, Advs. for Spire Woods Residents Welfare
Association.

- # **CNR No. DLHC010300742021**
- 6 CO.APP. 7/2021, CM APPL. 33578/2021, CM APPL. 13140/2026 and CM APPL. 13141/2026
RENUKA KULKARNIAppellant
Through: Mr. Lakshay Khanna, Adv.
versus
A.N. BUILDWELL PVT. LTD. (THROUGH OFFICIAL LIQUIDATOR) & ORS.
.....Respondents
Through: Mr. Vikrant Pachnanda, Mr. Mukul Katyal, Advs. for R-3.
Mr. Shlok Chandra, Mr Parikshit Singh Bhati, Ms Lolita Crasta, Advs. for Applicant in CM APPLs. 13140-41/2026.
Ms. Ruchi Sindhvani, Ms. Megha Bharara, Adv. for OL.
Mr. Nidhi Raman, CGSC with Mr. Arnva Mittal, Adv. for RoC.
- 7 CUSAA 18/2026, CM APPL. 16524/2026 and CM APPL. 16525/2026
SENIOR INDIA PVT LTDAppellant
Through: Mr. Yogendra Aldak, Mr. Agrim Arora, Ms. Sonakshi Pandey, Advs.
versus
COMMISSIONER OF CUSTOMS, AIR CARGO COMPLEX (IMPORT)
.....Respondent
Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh, Mr. Hasan Haider, Mr. Anish Mishra, Advs.
- # **CNR No. DLHC010102992026**
- 8 CUSAA 19/2026, CM APPL. 16526/2026 and CM APPL. 16527/2026
SENIOR INDIA PVT LTDAppellant
Through: Mr. Yogendra Aldak, Mr. Agrim Arora, Ms. Sonakshi Pandey, Advs.
versus
COMMISSIONER OF CUSTOMS, AIR CARGO COMPLEX (IMPORT)
.....Respondent
Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh, Mr. Hasan Haider, Mr. Anish Mishra, Advs.

CNR No. DLHC010103002026

9 CUSAA 20/2026, CM APPL. 16529/2026 and CM APPL. 16530/2026

SENIOR INDIA PVT LTDAppellant

Through: Mr. Yogendra Aldak, Mr. Agrim Arora, Ms.
Sonakshi Pandey, Advs.

versus

COMMISSIONER OF CUSTOMS, AIR CARGO COMPLEX (IMPORT)

.....Respondent

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar
Singh, Mr. Hasan Haider, Mr. Anish Mishra, Advs.

CNR No. DLHC010100472026

10 CUSAA 21/2026, CM APPL. 16532/2026 and CM APPL. 16533/2026

SENIOR INDIA PVT LTDAppellant

Through: Mr. Yogendra Aldak, Mr. Agrim Arora, Ms.
Sonakshi Pandey, Advs.

versus

COMMISSIONER OF CUSTOMS, AIR CARGO COMPLEX (IMPORT)

.....Respondent

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar
Singh, Mr. Hasan Haider, Mr. Anish Mishra, Advs.

CNR No. DLHC010100512026

11 CUSAA 22/2026, CM APPL. 16534/2026 and CM APPL. 16535/2026

SENIOR INDIA PVT LTDAppellant

Through: Mr. Yogendra Aldak, Mr. Agrim Arora, Ms.
Sonakshi Pandey, Advs.

versus

COMMISSIONER OF CUSTOMS, AIR CARGO COMPLEX (IMPORT)

.....Respondent

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar
Singh, Mr. Hasan Haider, Mr. Anish Mishra, Advs.

CNR No. DLHC010100942026

12 CUSAA 23/2026, CM APPL. 16536/2026 and CM APPL. 16537/2026

SENIOR INDIA PVT LTDAppellant

Through: Mr. Yogendra Aldak, Mr. Agrim Arora, Ms.
Sonakshi Pandey, Advs.

versus

COMMISSIONER OF CUSTOMS, AIR CARGO COMPLEX (IMPORT)

.....Respondent

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar
Singh, Mr. Hasan Haider, Mr. Anish Mishra, Advs.

CNR No. DLHC010101582026

13 CUSAA 24/2026, CM APPL. 16538/2026 and CM APPL. 16539/2026
SENIOR INDIA PVT LTDAppellant
Through: Mr. Yogendra Aldak, Mr. Agrim Arora, Ms.
Sonakshi Pandey, Advs.
versus
COMMISSIONER OF CUSTOMS, AIR CARGO COMPLEX (IMPORT)
.....Respondent
Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar
Singh, Mr. Hasan Haider, Mr. Anish Mishra, Advs.

CNR No. DLHC010100952026

14 CUSAA 25/2026, CM APPL. 16540/2026 and CM APPL. 16541/2026
SENIOR INDIA PVT LTDAppellant
Through: Mr. Yogendra Aldak, Mr. Agrim Arora, Ms.
Sonakshi Pandey, Advs.
versus
COMMISSIONER OF CUSTOMS, AIR CARGO COMPLEX (IMPORT)
.....Respondent
Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar
Singh, Mr. Hasan Haider, Mr. Anish Mishra, Advs.

CNR No. DLHC010100962026

15 CUSAA 26/2026, CM APPL. 16542/2026 and CM APPL. 16543/2026
SENIOR INDIA PVT LTDAppellant
Through: Mr. Yogendra Aldak, Mr. Agrim Arora, Ms.
Sonakshi Pandey, Advs.
versus
COMMISSIONER OF CUSTOMS, AIR CARGO COMPLEX (IMPORT)
.....Respondent
Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar
Singh, Mr. Hasan Haider, Mr. Anish Mishra, Advs.

CNR No. DLHC010100642026

16 CUSAA 27/2026, CM APPL. 16874/2026 and CM APPL. 16875/2026
SENIOR INDIA PVT LTDAppellant
Through: Mr. Yogendra Aldak, Mr. Agrim Arora, Ms.
Sonakshi Pandey, Advs.
versus
COMMISSIONER OF CUSTOMS, AIR CARGO COMPLEX (IMPORT)
.....Respondent
Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar
Singh, Mr. Hasan Haider, Mr. Anish Mishra, Advs.

CNR No. DLHC010100652026

17 CUSAA 28/2026, CM APPL. 16877/2026 and CM APPL. 16878/2026

SENIOR INDIA PVT LTDAppellant

Through: Mr. Yogendra Aldak, Mr. Agrim Arora, Ms. Sonakshi Pandey, Advs.

versus

COMMISSIONER OF CUSTOMS, AIR CARGO COMPLEX (IMPORT)

.....Respondent

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh, Mr. Hasan Haider, Mr. Anish Mishra, Advs.

CNR No. DLHC010104662026

18 CUSAA 29/2026, CM APPL. 17051/2026 and CM APPL. 17052/2026

SENIOR INDIA PVT LTDAppellant

Through: Mr. Yogendra Aldak, Mr. Agrim Arora, Ms. Sonakshi Pandey, Advs.

versus

COMMISSIONER OF CUSTOMS, AIR CARGO COMPLEX (IMPORT)

.....Respondent

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh, Mr. Hasan Haider, Mr. Anish Mishra, Advs.

CNR No. DLHC010104172026

19 CUSAA 30/2026, CM APPL. 17056/2026 and CM APPL. 17057/2026

SENIOR INDIA PVT LTDAppellant

Through: Mr. Yogendra Aldak, Mr. Agrim Arora, Ms. Sonakshi Pandey, Advs.

versus

COMMISSIONER OF CUSTOMS, AIR CARGO COMPLEX (IMPORT)

.....Respondent

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh, Mr. Hasan Haider, Mr. Anish Mishra, Advs.

CNR No. DLHC010104672026

20 CUSAA 31/2026, CM APPL. 17179/2026 and CM APPL. 17180/2026

SENIOR INDIA PVT LTDAppellant

Through: Mr. Yogendra Aldak, Mr. Agrim Arora, Ms. Sonakshi Pandey, Advs.

versus

COMMISSIONER OF CUSTOMS, AIR CARGO COMPLEX (IMPORT)

.....Respondent

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh, Mr. Hasan Haider, Mr. Anish Mishra, Advs.

CNR No. DLHC010339712026

21 CUSAA 75/2026, CM APPL. 49042/2026 and CM APPL. 49043/2026
SENIOR INDIA PVT. LTDAppellant

Through: Mr. Yogendra Aldak, Mr. Agrim Arora, Ms.
Sonakshi Pandey, Advs.

versus

COMMISSIONER OF CUSTOMS, AIR CARGO COMPLEX (IMPORT),

.....Respondent

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar
Singh, Mr. Hasan Haider, Mr. Anish Mishra, Advs.

22 W.P.(C) 2704/2025, CM APPL. 12866/2025 and CM APPL. 14886/2026
ARUN KUMAR JAINPetitioner

Through: Mr. Abhishek Garg and Mr. Naman Mehta, Advs.
versus

ADDITIONAL COMMISSIONER CGST DELHI WEST COMMISSIONERATE &
ORS.Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Mr.
Aryaman Singh Chouhan and Mr. Aditya
Chaudhary, Advs.

CNR No. DLHC010128102025

23 W.P.(C) 3107/2025, CM APPL. 14692/2025 and CM APPL. 10630/2026
PREM CHAND GUPTAPetitioner

Through: Mr. Abhishek Garg and Mr. Naman Mehta, Advs.
versus

ADDITIONAL COMMISSIONER CGST DELHI WEST COMMISSIONERATE &
ORS.Respondents

Through: Ms. Anushree Narain, SSC, Mr. Apurv Yadav and
Mr. Naman Choula, Advs.

CNR No. DLHC010128122025

24 W.P.(C) 3109/2025 and CM APPL. 14699/2025
RAJEEV GUPTA

.....Petitioner

Through: Mr. Abhishek Garg and Mr. Naman Mehta, Advs.
versus

ADDITIONAL COMMISSIONER CGST DELHI WEST COMMISSIONERATE &
ORS.Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Mr.
Aryaman Singh Chouhan and Mr. Aditya
Chaudhary, Advs.
Ms. Anushree Narain, SSC, Mr. Apurv Yadav and
Mr. Naman Choula, Advs.
Mr. Aditya Singla, SSC-CBIC with Ms. Arya
Suresh Nair, Adv.

CNR No. DLHC010131042025

25 W.P.(C) 3140/2025 and CM APPL. 14829/2025
PREM CHAND GUPTA

.....Petitioner

Through: Mr. Abhishek Garg and Mr. Naman Mehta, Advs.
versus

ADDITIONAL COMMISSIONER CGST DELHI WEST COMMISSIONERATE &
ORS.Respondents

Through: Ms. Anushree Narain, SSC, Mr. Apurv Yadav and
Mr. Naman Choula, Advs.

CNR No. DLHC010131232025

26 W.P.(C) 3159/2025 and CM APPL. 14867/2025
PREM CHAND GUPTA

.....Petitioner

Through: Mr. Abhishek Garg and Mr. Naman Mehta, Advs.
versus

ADDITIONAL COMMISSIONER CGST DELHI WEST COMMISSIONERATE &
ORS.Respondents

Through: Ms. Anushree Narain, SSC, Mr. Apurv Yadav and
Mr. Naman Choula, Advs.

CNR No. DLHC010131652025

27 W.P.(C) 3201/2025 and CM APPL. 14933/2025

RAVI AGGARWAL

.....Petitioner

Through: Mr. Abhishek Garg and Mr. Naman Mehta, Advs.
versus

THE ADDITIONAL COMMISSIONER CGST, DELHI WEST COMMISSIONERATE
& ORS.

.....Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Mr.
Aryaman Singh Chouhan and Mr. Aditya
Chaudhary, Advs.

CNR No. DLHC010140252025

28 W.P.(C) 3373/2025 and CM APPL. 15963/2025

VINAY MITTAL

.....Petitioner

Through: Mr. Abhishek Garg and Mr. Naman Mehta, Advs.
versus

ADDITIONAL COMMISSIONER CGST DELHI WEST COMMISSIONERATE &
ORS.

.....Respondents

Through: Ms. Samiksha Godiyal, SSC-CBIC with Mr.
Tenzing Namgyal Bhutia and Mr. Ritiwik
Narayanan Advs.

CNR No. DLHC010140312025

29 W.P.(C) 3380/2025 and CM APPL. 15981/2025

PREM CHAND GUPTA

.....Petitioner

Through: Mr. Abhishek Garg and Mr. Naman Mehta, Advs.
versus

ADDITIONAL COMMISSIONER CGST DELHI WEST COMMISSIONERATE &
ORS.

.....Respondents

Through: Ms. Anushree Narain, SSC, Mr. Apurv Yadav and
Mr. Naman Choula, Advs.

CNR No. DLHC010140472025

30 W.P.(C) 3396/2025 and CM APPL. 16062/2025

ARUN KUMAR JAIN

.....Petitioner

Through: Mr. Abhishek Garg and Mr. Naman Mehta, Advs.
versus

ADDITIONAL COMMISSIONER CGST DELHI WEST COMMISSIONERATE &
ORS.Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak Raj, Mr.
Aryaman Singh Chouhan and Mr. Aditya
Chaudhary, Advs.

CNR No. DLHC010181842025

31 W.P.(C) 4231/2025 and CM APPL. 19512/2025

ARUN SHARMA

.....Petitioner

Through: Mr. Abhishek Garg and Mr. Naman Mehta, Advs.
versus

ADDITIONAL COMMISSIONER CGST DELHI WEST COMMISSIONERATE &
ORS.Respondents

Through: Ms. Anushree Narain, SSC, Mr. Apurv Yadav and
Mr. Naman Choula, Advs.

CNR No. DLHC010274502025

32 W.P.(C) 6001/2025 and CM APPL. 27476/2025

ANIL JAIN

.....Petitioner

Through: Mr. Akhil Krishan Maggu, Mr. Vikas Sareen, Ms.
Oshin Maggu, Mr. Aryan Nagpal, Ms. Palak Sarna,
Advs.
versus

UNION OF INDIA & ORS.Respondents

Through: Ms. Monica Benjamin, SSC with Ms. Laiba Arif &
Ms. Prerika Narang, Advs.

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.....Petitioner

Through:
versus

ADDI
ORS.

.....Respondents

Through:

HIGH COURT OF DELHI
13.08.2026

REGISTRAR(LISTING)

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