

02.09.2026

PRONOUNCEMENT OF JUDGMENT

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 10:30 AM

- 1 W.P.(C) 10387/2026 and CM APPL. 48073/2026
JAIPRAKASH ASSOCIATES LIMITED Petitioner
- Through: Mr. Gauhar Mirza, Mr. Syamantak Sen, Mr.
Kaveesh Nair, Mr. Jeetendra Vishwakarma & Mr.
Tanay Khanna, Advs.
- versus
- THE OFFICE OF THE COMMISSIONER OF CUSTOMS AIR CARGO COMPLEX
IMPORT & ANR. Respondents
- Through: Ms. Anushree Narain, SSC with Mr. Apurv Yadav
and Mr. Naman Choula, Advs.
- 2 W.P.(C) 16386/2025
IRFAN Petitioner
- Through: Dr. Ashutosh, Ms. Fatima, Mr. Rohit Swarup, Mr.
Dalip Singh, Mr. Avinash Kumar Singh, Mr. Pravej
Hasan, Mr. Abhijeet Sagar, Mr. S.Vijaykanth,
Advs.
- versus
- COMMISSIONER OF CUSTOMS Respondent
- Through: Sh. Atul Tripathi, SSC-CBIC Mr. Akshay Sagar and
Mr. Shubham Mishra, Advs.

- 3 W.P.(C) 16945/2025
MOHD KHALID Petitioner
- Through: Dr. Ashutosh, Ms. Fatima, Mr. Rohit Swarup, Mr. Dalip Singh, Mr. Avinash Kumar Singh, Mr. Pravej Hasan, Mr. Abhijeet Sagar, Mr. S.Vijaykanth, Adv.
- versus
- COMMISSIONER OF CUSTOMS Respondent
- Through: Mr. Aakarsh Srivastava, Senior Standing Counsel- Customs with Mr. Ashish Bansal, Mr. Anand Pandey, Mr. Ankit Kumar and Mr. Dhananjay Parth, Adv.
- 4 W.P.(C) 16994/2025
NAJIR Petitioner
- Through: Dr. Ashutosh, Ms. Fatima, Mr. Rohit Swarup, Mr. Dalip Singh, Mr. Avinash Kumar Singh, Mr. Pravej Hasan, Mr. Abhijeet Sagar, Mr. S.Vijaykanth, Adv.
- versus
- COMMISSIONER OF CUSTOMS Respondent
- Through: Mr. Vishal Chadha, Senior Standing Counsel with Mr. Chandan Kumar, Adv.
- 5 W.P.(C) 17561/2025
FAHIM AHMAD Petitioner
- Through: Dr. Ashutosh, Ms. Fatima, Mr. Rohit Swarup, Mr. Dalip Singh, Mr. Avinash Kumar Singh, Mr. Pravej Hasan, Mr. Abhijeet Sagar, Mr. S.Vijaykanth, Adv.
- versus
- COMMISSIONER OF CUSTOMS Respondent
- Through: Ms. Anushree Narain, SSC with Mr. Apurv Yadav and Mr. Naman Choula, Adv.

6 W.P.(C) 18202/2025

MOHAMMAD NAWAB KHAN THRO HIS WIFE FAREEEDA BEGUM

.....Petitioner

Through: Dr. Ashutosh, Ms. Fatima, Mr. Rohit Swarup, Mr. Dalip Singh, Mr. Avinash Kumar Singh, Mr. Pravej Hasan, Mr. Abhijeet Sagar, Mr. S.Vijaykanth, Adv.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

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

7 W.P.(C) 102/2026

SAIYYADA KHATOON

.....Petitioner

Through: Dr. Ashutosh, Ms. Fatima, Mr. Rohit Swarup, Mr. Dalip Singh, Mr. Avinash Kumar Singh, Mr. Pravej Hasan, Mr. Abhijeet Sagar, Mr. S.Vijaykanth, Adv.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Akash Verma, SSC- CBIC with Ms. Aanchal Uppal, Adv.

8 W.P.(C) 111/2026

IQRAR ALI

.....Petitioner

Through: Dr. Ashutosh, Ms. Fatima, Mr. Rohit Swarup, Mr. Dalip Singh, Mr. Avinash Kumar Singh, Mr. Pravej Hasan, Mr. Abhijeet Sagar, Mr. S.Vijaykanth, Adv.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Sh. Atul Tripathi, SSC-CBIC Mr. Akshay Sagar and Mr. Shubham Mishra, Adv.

9 W.P.(C) 152/2026

AWESH KARMI FUNDREIMAYUM

.....Petitioner

Through: Dr. Ashutosh, Ms. Fatima, Mr. Rohit Swarup, Mr. Dalip Singh, Mr. Avinash Kumar Singh, Mr. Pravej Hasan, Mr. Abhijeet Sagar, Mr. S.Vijaykanth, Advs.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Vishal Chadha, Senior Standing Counsel with
Mr. Chandan Kumar, Adv.

10 W.P.(C) 2255/2026

MOHAMMAD SADIO

.....Petitioner

Through: Dr. Ashutosh, Ms. Fatima, Mr. Rohit Swarup, Mr. Dalip Singh, Mr. Avinash Kumar Singh, Mr. Pravej Hasan, Mr. Abhijeet Sagar, Mr. S.Vijaykanth, Advs.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

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

AND

11 W.P.(C) 666/2026

ULUGBEK ZOKIROV

.....Petitioner

Through: Dr. Ashutosh, Ms. Fatima, Mr. Rohit Swarup, Mr. Dalip Singh, Mr. Avinash Kumar Singh, Mr. Pravej Hasan, Mr. Abhijeet Sagar, Mr. S.Vijaykanth, Advs.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

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

12 W.P.(C) 42/2026
MOHAMMAD UMAR

.....Petitioner

Through: Dr. Ashutosh, Ms. Fatima, Mr. Rohit Swarup, Mr. Dalip Singh, Mr. Avinash Kumar Singh, Mr. Pravej Hasan, Mr. Abhijeet Sagar, Mr. S.Vijaykanth, Advs.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Aditya Singla, SSC-CBIC with Mr. Arya, Mr. Dhananjay Gautam, Mr. Akhil Sharma, Ms. Adv Sakshi Chandna and Mr. Nehaol, Advs.

13 W.P.(C) 5411/2026
MOHD ARIF

.....Petitioner

Through: Dr. Ashutosh, Ms. Fatima, Mr. Rohit Swarup, Mr. Dalip Singh, Mr. Avinash Kumar Singh, Mr. Pravej Hasan, Mr. Abhijeet Sagar, Mr. S.Vijaykanth, Advs.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Aakarsh Srivastava, Senior Standing Counsel-
Customs with Mr. Ashish Bansal, Mr. Anand
Pandey, Mr. Ankit Kumar and Mr. Dhananjay
Parth, Advs.

14 W.P.(C) 6066/2026
MOHAMMAD JUNAID

.....Petitioner

Through: Dr. Ashutosh, Ms. Fatima, Mr. Rohit Swarup, Mr. Dalip Singh, Mr. Avinash Kumar Singh, Mr. Pravej Hasan, Mr. Abhijeet Sagar, Mr. S.Vijaykanth, Advs.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Sh. Atul Tripathi, SSC-CBIC Mr. Akshay Sagar and
Mr. Shubham Mishra, Advts.

- 15 W.P.(C) 13676/2006, CM APPL. 10593/2006
MINISTRY OF RAILWAYS Petitioner
Through: Mr. Chetan Sharma, ASG with Ms. Rukhmini Bobde, Ms. Archana Gour, CGSC with Ms. Ridhima Gour, Mr. Vinayak Aren, Mr. Deepu Kumar and Ms. Aishwarya Nigam, Adv.

 versus

THE ASSESSING AUTHORITY & ORS. Respondents
Through: Mr. Balbir Singh, Sr. Adv. with Mr. Sumit K. Batra and Ms. Priyanka Jindal, Adv.
- 16 W.P.(C) 13696/2006, CM APPL. 10622/2006
MINISTRY OF RAILWAYS Petitioner
Through: Mr. Chetan Sharma, ASG with Ms. Rukhmini Bobde, Ms. Archana Gour, CGSC with Ms. Ridhima Gour, Mr. Vinayak Aren, Mr. Deepu Kumar and Ms. Aishwarya Nigam, Adv.

 versus

THE ASSESSING AUTHORITY & ORS. Respondents
Through: Mr. Balbir Singh, Sr. Adv. with Mr. Sumit K. Batra and Ms. Priyanka Jindal, Adv.
- 17 W.P.(C) 13697/2006, CM APPL. 10624/2006
MINISTRYT OF RAILWAYS Petitioner
Through: Mr. Chetan Sharma, ASG with Ms. Rukhmini Bobde, Ms. Archana Gour, CGSC with Ms. Ridhima Gour, Mr. Vinayak Aren, Mr. Deepu Kumar and Ms. Aishwarya Nigam, Adv.

 versus

THE ASSESSING AUTHORITY & ORS Respondents
Through: Mr. Balbir Singh, Sr. Adv. with Mr. Sumit K. Batra and Ms. Priyanka Jindal, Adv. for GNCTD.

18 W.P.(C) 13712/2006, CM APPL. 10651/2006

MINISTRY OF RAILWAYS

.....Petitioner

Through: Mr. Chetan Sharma, ASG with Ms. Rukhmini Bobde, Ms. Archana Gour, CGSC with Ms. Ridhima Gour, Mr. Vinayak Aren, Mr. Deepu Kumar and Ms. Aishwarya Nigam, Advs.

versus

THE ASSESSING AUTHORITY & ORS.Respondents

Through: Mr. Balbir Singh, Sr. Adv. with Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs. for GNCTD.

19 W.P.(C) 14233/2006, CM APPL. 11173/2006

MINISTRY OF RAILWAYS

.....Petitioner

Through: Mr. Chetan Sharma, ASG with Ms. Rukhmini Bobde, Ms. Archana Gour, CGSC with Ms. Ridhima Gour, Mr. Vinayak Aren, Mr. Deepu Kumar and Ms. Aishwarya Nigam, Advs.

versus

THE ASSESSING AUTHORITY & ORS.Respondents

Through: Mr. Balbir Singh, Sr. Adv. with Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs. for GNCTD.

20 W.P.(C) 14685/2006, CM APPL. 11551/2006

MINISTRY OF RAILWAYS

.....Petitioner

Through: Mr. Chetan Sharma, ASG with Ms. Rukhmini Bobde, Ms. Archana Gour, CGSC with Ms. Ridhima Gour, Mr. Vinayak Aren, Mr. Deepu Kumar and Ms. Aishwarya Nigam, Advs.

versus

THE ASSESSING AUTHORITY & ORS.Respondents

Through: Mr. Balbir Singh, Sr. Adv. with Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs. for GNCTD.

21 W.P.(C) 14704/2006, CM APPL. 11572/2006

MINISTRY OF RAILWAYS

.....Petitioner

Through: Mr. Chetan Sharma, ASG with Ms. Rukhmini Bobde, Ms. Archana Gour, CGSC with Ms. Ridhima Gour, Mr. Vinayak Aren, Mr. Deepu Kumar and Ms. Aishwarya Nigam, Advs.

versus

THE ASSESSING AUTHORITY & ORSRespondents

Through: Mr. Balbir Singh, Sr. Adv. with Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs. for GNCTD.

22 W.P.(C) 15031/2006, CM APPL. 11931/2006

MINISTRY OF RAILWAYS

.....Petitioner

Through: Mr. Chetan Sharma, ASG with Ms. Rukhmini Bobde, Ms. Archana Gour, CGSC with Ms. Ridhima Gour, Mr. Vinayak Aren, Mr. Deepu Kumar and Ms. Aishwarya Nigam, Advs.

versus

THE ASSESSING AUTHORITY & ORS.Respondents

Through: Mr. Balbir Singh, Sr. Adv. with Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs. for GNCTD.

23 W.P.(C) 15034/2006, CM APPL. 11940/2006

MINISTRY OF RAILWAYS

.....Petitioner

Through: Mr. Chetan Sharma, ASG with Ms. Rukhmini Bobde, Ms. Archana Gour, CGSC with Ms. Ridhima Gour, Mr. Vinayak Aren, Mr. Deepu Kumar and Ms. Aishwarya Nigam, Advs.

versus

THE ASSESSING AUTHORITY & ORS.Respondents

Through: Mr. Balbir Singh, Sr. Adv. with Mr. Sumit K. Batra and Ms. Priyanka Jindal, Advs. for GNCTD.

24 W.P.(C) 15077/2006, CM APPL. 12014/2006

MINISTRY OF RAILWAYS

.....Petitioner

Through: Mr. Chetan Sharma, ASG with Ms. Rukhmini Bobde, Ms. Archana Gour, CGSC with Ms. Ridhima Gour, Mr. Vinayak Aren, Mr. Deepu Kumar and Ms. Aishwarya Nigam, Adv.

versus

THE ASSESSING AUTHORITY & ORS

.....Respondents

Through: Mr. Balbir Singh, Sr. Adv. with Mr. Sumit K. Batra and Ms. Priyanka Jindal, Adv. for GNCTD.

25 W.P.(C) 10535/2019 and CM APPL. 6825/2020

M.M. CERAMICS & FERRO ALLOYS

.....Petitioner

Through: Mr. Prithwiraj Choudhuri, Ms. Kausarjahan Sayed and Mr. Sujoy Chatterjee, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Anushree Narain, SSC with Mr. Apurv Yadav, Adv.