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

+ CM(M)-IPD 17/2024, CM APPL.26692/2025 and CM APPL.26693/2025

PRINCIPAL COMMISSIONER OF CUSTOMS JAWAHARLAL NEHRU CUSTOMS HOUSE & ANR.

.....Petitioners

Through: Mr. Aditya Singla, SSC, CBIC with
Mr. Rihitik Saha and Mr. Umang
Mishra, Advs.

versus

L'OREAL S.A.

.....Respondent

Through: None.

CM(M)-IPD 18/2024, CM APPL.26694/2025 and CM APPL.26695/2025

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versus

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.....Respondent

Through: None.

CM(M)-IPD 19/2024, CM APPL.26696/2025 and CM APPL.26697/2025

PRINCIPAL COMMISSIONER OF CUSTOMS JAWAHARLAL NEHRU CUSTOMS HOUSE & ANR.

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Through: Mr. Aditya Singla, SSC, CBIC with
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Mishra, Advs.

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versus

L'OREAL S.A.

.....Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE SAURABH BANERJEE

ORDER

02.05.2025

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1. Present petitions have been received on transfer at 05:00 P.M.
2. By virtue of the present petitions, the petitioners seek quashing and setting aside of the orders 05.09.2024, 20.09.2024, 27.09.2024, 19.10.2024 in CS(COMM) 130/2023 and orders dated 24.10.2024, 11.11.2024 and 17.01.2025 in MISC DJ/3620/2024 passed by the learned District Judge (Commercial Court)-02, Patiala House Courts, New Delhi.
3. At the outset, learned counsel for the petitioners submits that he only wishes to confine his arguments and seeks reliefs *qua* the order dated 17.01.2025, whereby the learned Trial Court has *inter alia* observed as under:

“.. ...34. In View of the foregoing reasons and the glaring illegalities/irregularities prima facie shown to have been committed by the concerned Officer (s) of IPR Cell, JNCH, this Court is of the view that the Competent Authority need to ponder over the relevant observations made hereinbefore by this Court, in order to see as to whether or not there has been any violation of the provisions of law and/or relevant rules and regulations on the part of the concerned Officer(s) of the Custom Department who remained posted in concerned Branch IPR Cell, JNCH and to take immediate action against those who are found to be at fault and also to take the requisite steps in order to ensure that there may not be such violation in any other matter and due assistance IS provided by the department concerned to the Court of law.

35. Accordingly, copy. of this order alongwith copies of the relevant affidavits-cum-replies, Inquiry Report of Joint Commissioner, copy of the written submissions comments and Annexures filed by Sr. Standing Counsel and reply thereto filed by Customs Department, be sent to Ld. Revenue Secretary, Ministry of Finance, Govt. of India for his kind

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perusal and necessary action at his end, with direction to submit the Action Taken Report (ATR) before this court within six weeks from the date of receipt of this order.

36. The Notices issued to erstwhile defendants namely Principal Commissioner of Customs and Commissioner of Customs [RI&I], stand discharged in the aforesaid terms.”

4. Learned counsel also seeks liberty for challenging the other orders dated 05.09.2024, 20.09.2024, 27.09.2024, 19.10.2024 and 11.11.2024 by way of appropriate proceedings before another forum in accordance with law.

5. This Court, finds that the order under challenge i.e. 17.01.2025 relates to a period subsequent to the passing of the decree dated 19.10.2024 in Suit bearing no.CS(COMM)/130/2023 titled ***L oreale Vs. M/s Reliable Enterprises & Ors.***

6. At this stage, learned counsel for the petitioners submits that since the petitioners are not challenging the decree dated 19.10.2024 and no reliefs have been sought against the respondent herein, thus, issuance of notice be dispensed with.

7. In view of the aforesaid submission of the learned counsel for the petitioners and without going into the merits of the matters, issuance of notice to the respondent is dispensed with at this stage.

8. Learned counsel further submits that the matter in which the impugned order dated 17.01.2025 has been passed is coming up before the learned Trial Court tomorrow i.e. 03.05.2025 and thus prays that the effect and operation of the order dated 17.01.2025 be stayed.

9. Considering the paucity of time and as it is already 05:30PM, though this Court is not *prima facie* satisfied to stay the order dated

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17.01.2025, however, in the interest of justice and keeping in view the urgency showed by the learned counsel for the petitioners, the learned Trial Court is requested to not give effect to the order dated 17.01.2025, till the next date of hearing.

10. Renotify on 13.05.2025.

SAURABH BANERJEE, J

MAY 2, 2025/Ab

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