

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.6152 OF 2024

Deepak Kumar and Ors. .. Petitioners

Vs.

Union of India,

Through Ministry of Finance,

Department of Revenue and Ors.

.. Respondents

ALONG WITH

INTERIM APPLICATION NO.11295 OF 2025 IN WRIT PETITION NO.6152 OF 2024

INTERIM APPLICATION NO.11780 OF 2025 IN WRIT PETITION NO.6152 OF 2024

Dilip Kumar and Ors. .. Applicants-Interveners

Pramod Sain and Ors. .. Applicants-Interveners

ALONG WITH

WRIT PETITION NO.18613 OF 2024

Principal Commissioner of Customs (General),

Mumbai Customs, Zone-1, Mumbai and Ors.

.. Petitioners

Vs.

Deepak Kumar and Ors.

.. Respondents

Mr. Anil Singh, Additional Solicitor General, i/by Mr. Aniruddha A. Garge, Advocate for the Petitioner in WP/18613/2024.

Mr. Ramchandra Apte, Senior Advocate, i/by Mr. Sagar Ambedkar, Ms. Jacinta Lobo Kadam, Advocates for Respondent No.1 in WP/6152/2024.

Mr. Ramesh Ramamurthy with Mr. Saikumar Ramamurthy, Ms. Seema Sorte and Mr. Aalim Pinjari, Advocates for the Petitioners in WP/6152/2024 and for the Applicants in IA/11295/2025 & IA/11780/2025 and for the Respondents in WP/18613/2024.

Mr. Rahul Walia, i/by Mr. Puneet Pathak, Advocates for Respondent Nos.5 to 9, 12 & 15 in WP/6152/2024 and WP/18613/2024.

Mr. Vishwajeet V. Mohite, Advocate for Respondent Nos.10, 11, 13 and 14 in WP/6152/2024 and WP/18613/2024.

**CORAM : SHREE CHANDRASHEKHAR, CJ. &
GAUTAM A. ANKHAD, J.**

DATE : 7TH NOVEMBER 2025.

P.C. :

These writ petitions were heard on different dates and the Rule was made returnable on 7th October 2025 by an order passed by this Court on 9th September 2025. Later on, interim applications came to be filed challenging the order of reversal passed by the respondent-Authority. On 15th October 2025, the following order was passed by this Court:

- “ Mr. Rahul Walia, the learned counsel who appears for the respondent nos.5 to 9, 12 and 15 in Writ Petition No.6152 of 2024 states that no notice was given to him. Mr. Vishwajeet Mohite, the learned counsel for the respondent nos.10, 11, 13 and 14 is also seeking an adjournment on the ground of non-availability of Mr. A.A. Kumbhakoni, learned Senior Counsel.
2. We would only indicate that Writ Petition No.6152 of 2024 came on Board on several occasions and in the meantime, interlocutory applications came to be filed and those were heard on 9th September 2025. The matter was fixed for final hearing on 7th October 2025. This matter was last listed on board on 13th October 2025 notwithstanding that Mr. Rahul Walia, the learned counsel for the respondent nos.5 to 9, 12 and 15 in Writ Petition No.6152 of 2024 has raised an objection to listing of this case.
 3. Heard Mr. Ramesh Ramamurthy, the learned counsel for the petitioners in Writ Petition No.6152 of 2024. Mr. Rahul Walia, the learned counsel for the respondent nos.5 to 9, 12 and 15 in Writ Petition No.6152 of 2024 refers to the observations and findings in paragraph nos.37 and 39 of the judgment of the Hon’ble Supreme Court in “K. Meghachandra Singh & Ors. v. Ningam Siro & Ors.”, (2020) 5 SCC 689.
 4. To give one opportunity to Mr. Rahul Walia, post this matter on 7th November 2025.”

2. We have heard Mr. Anil Singh, the learned Additional Solicitor General appearing for the petitioners in Writ Petition No.18613 of 2024; Mr. Ramesh Ramamurthy, the learned counsel appearing for the petitioners in Writ Petition No.6152 of 2024; Mr. Ramchandra Apte, learned senior counsel for the respondent no.1 in Writ Petition No.6152 of 2024; Mr. Rahul Walia, the learned counsel for the respondent nos.5 to 9 and 12 & 15 in Writ Petition Nos.6152 of 2024 & 18613 of 2024 and Mr. Vishwajeet V. Mohite, the learned counsel for the respondent nos.10, 11, 13 & 14 in Writ

Petition Nos.6152 of 2024 and 18613 of 2024. The learned counsels for the parties have made submissions besides relying on the decision in “*K. Meghachandra Singh & Ors. v. Ningam Siro & Ors.*”, (2020) 5 SCC 689.

3. Judgment is reserved.

[GAUTAM A. ANKHAD, J.]

[CHIEF JUSTICE]