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

+ **CUSAA 147/2025**

M/S SAP INDIA PRIVATE LIMITEDAppellant

Through: Mr. Kunal Kapoor and Mr. Yatharth
Tripathi, Adv. (M:8010333998)

versus

COMMISSIONER OF CUSTOMS (IMPORT) NEW CUSTOMS
HOUSE, NEAR IGI AIRPORT, NEW DELHIRespondent

Through: Mr. Aakarsh Srivastava, SSC.

64 WITH

+ **CUSAA 148/2025**

M/S SAP INDIA PRIVATE LIMITEDAppellant

Through: Mr. Kunal Kapoor and Mr. Yatharth
Tripathi, Adv.

versus

COMMISSIONER OF CUSTOMS (IMPORT)Respondent

Through: Mr. Aakarsh Srivastava, SSC.

65 WITH

+ **CUSAA 149/2025**

M/S SAP INDIA PRIVATE LIMITEDAppellant

Through: Mr. Kunal Kapoor and Mr. Yatharth
Tripathi, Adv.

versus

COMMISSIONER OF CUSTOMS (IMPORT) NEW CUSTOMS
HOUSE, NEAR IGI AIRPORT, NEW DELHIRespondent

Through: Mr. Aakarsh Srivastava, SSC.

66 WITH

+ **CUSAA 150/2025**

M/S SAP INDIA PRIVATE LIMITEDAppellant

Through: Mr. Kunal Kapoor and Mr. Yatharth
Tripathi, Adv.

versus



- 67
+
COMMISSIONER OF CUSTOMS (IMPORT) NEW CUSTOMS
HOUSE, NEAR IGI AIRPORT, NEW DELHIRespondent
Through: Mr. Aakarsh Srivastava, SSC.
WITH
CUSAA 151/2025
M/S SAP INDIA PRIVATE LIMITEDAppellant
Through: Mr. Kunal Kapoor and Mr. Yatharth
Tripathi, Advs.
versus
- 68
+
COMMISSIONER OF CUSTOMS (IMPORT)Respondent
Through: Mr. Aakarsh Srivastava, SSC.
WITH
CUSAA 152/2025
M/S SAP INDIA PRIVATE LIMITEDAppellant
Through: Mr. Kunal Kapoor and Mr. Yatharth
Tripathi, Advs.
versus
- 69
+
COMMISSIONER OF CUSTOMS (IMPORT) NEW CUSTOMS
HOUSE, NEAR IGI AIRPORT, NEW DELHIRespondent
Through: Mr. Aakarsh Srivastava, SSC.
WITH
CUSAA 153/2025
M/S SAP INDIA PRIVATE LIMITEDAppellant
Through: Mr. Kunal Kapoor and Mr. Yatharth
Tripathi, Advs.
versus
- 70
+
COMMISSIONER OF CUSTOMS (IMPORT)Respondent
Through: Mr. Aakarsh Srivastava, SSC.
WITH
CUSAA 154/2025
M/S SAP INDIA PRIVATE LIMITEDAppellant
Through: Mr. Kunal Kapoor and Mr. Yatharth
Tripathi, Advs.
versus



COMMISSIONER OF CUSTOMS (IMPORT) NEW CUSTOMS
HOUSE, NEAR IGI AIRPORT, NEW DELHIRespondent

Through: Mr. Aakarsh Srivastava, SSC.

71

+

WITH

CUSAA 155/2025

M/S SAP INDIA PRIVATE LIMITED

.....Appellant

Through: Mr. Kunal Kapoor and Mr. Yatharth
Tripathi, Adv.

versus

COMMISSIONER OF CUSTOMS (IMPORT) NEW CUSTOMS
HOUSE, NEAR IGI AIRPORT, NEW DELHIRespondent

Through: Mr. Aakarsh Srivastava, SSC.

72

+

AND

CUSAA 156/2025

M/S SAP INDIA PRIVATE LIMITED

.....Appellant

Through: Mr. Kunal Kapoor and Mr. Yatharth
Tripathi, Adv.

versus

COMMISSIONER OF CUSTOMS (IMPORT) NEW CUSTOMS
HOUSE, NEAR IGI AIRPORT, NEW DELHIRespondent

Through: Mr. Aakarsh Srivastava, SSC.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **18.09.2025**

1. This hearing has been done through hybrid mode.
2. These appeals have been taken up on office noting.
3. *Vide* order dated 15th September, 2025 all these appeals have been disposed of.
4. However, in the said order, inadvertently the last line reflects that the proof of deposit of costs shall be placed before CESTAT. It is clarified that in these appeals, no costs have been imposed.



5. Ordered accordingly. No further orders are called for.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 18, 2025/dk/sm