



**RA-CW-210-2025 in  
CWP-16204-2016**

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**IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH**

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**CM-6541-2025 in/and  
RA-CW-210-2025 in  
CWP-16204-2016  
Decided on :- 12.05.2025**

Rajesh Kumar Aggarwal

...Applicant-Petitioner

VERSUS

Union of India and Others

...Respondents

**CORAM : HON'BLE MRS. JUSTICE LISA GILL  
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present: Mr. Deepak Gupta, Advocate  
for the applicant-petitioner.

Mr. Rajesh Sethi, Advocate for DRI.

Mr. Sourabh Goel, Advocate for respondent No.2.

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**SUDEEPTI SHARMA, J.**

**CM-6541-2025**

1. Instant application is for seeking condonation of delay of 76 days in filing the review application in judgment dated 09.01.2025.

2. Delay of 76 days in filing the review application is condoned subject to cost of Rs.25,000/- to be deposited in the Lawyers Welfare Fund, Punjab and Haryana High Court Bar Association.

**RA-CW-210-2025**

1. The instant review application under Order XLVII Rule 1 & 2 read with Section 114 of the Code of Civil Procedure, 1908 is filed for seeking review of judgment dated 09.01.2025.



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2. Learned counsel for the applicant-petitioner contends that he had challenged show cause notice as well as order-in-original dated 25.04.2016 in the present writ petition. The present writ petition was decided along with CWP-16779-2021 titled as '*M/s Gautam Spinners Vs. Deputy Director, Directorate of Revenue Intelligence (DRI), Ludhiana and others*' and other connected writ petitions, vide judgment dated 09.01.2025, wherein only show cause notices were under challenge and 30 days time was granted to all the petitioners for filing reply. And since in the present case order-in-original was already passed on 25.04.2016, therefore, the writ petition was to be disposed of in terms of judgment dated 09.01.2025 passed in CWP-12766-2023, titled as "*K.K.Enterprises Vs. Union of India and Others*" in which eight weeks time was granted to the petitioners to prefer appropriate appeals before the Customs, Excise and Service Tax Appellate Tribunal (CESTAT). He, therefore, prays that the present review application be allowed and judgment dated 09.01.2025 passed in CWP-16204-2016 titled as "*Rajesh Kumar Aggarwal Vs. Union of India and Others*" be modified to be decided in terms of judgment dated 09.01.2025 passed in CWP-12766-2023, titled as "*K.K.Enterprises Vs. Union of India and Others*".

3. On the asking of the Court, Mr. Rajesh Sethi, Advocate accepts notice on behalf of respondent – DRI and Mr. Sourabh Goel, Advocate accepts notice on behalf of respondent No.2. They submit that they have no objection if the review application is allowed and judgment dated 09.01.2025 passed in CWP-16204-2016 titled as "*Rajesh Kumar Aggarwal Vs. Union of India and Others*" be modified to be decided in terms of judgment dated 09.01.2025 passed in CWP-12766-2023, titled as "*K.K.Enterprises Vs. Union of India and Others*".



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3. In view of the same, judgment dated 09.01.2025 passed in CWP-16204-2016 titled as "*Rajesh Kumar Aggarwal Vs. Union of India and Others*" is modified in terms of para 7 of judgment dated 09.01.2025 passed in CWP-12766-2023, titled as "*K.K.Enterprises Vs. Union of India and Others*", which is reproduced as under :-

*"7. Since in all the above referred to writ petitions Order-in-Original passed by the adjudicating authority is challenged, the present writ petition is disposed of by granting eight weeks time to the petitioners to prefer appropriate appeals before the Customs, Excise and Service Tax Appellate Tribunal (CESTAT). It is made clear that the period of eight weeks to prefer appeal before the CESTAT would commence from the date of receipt of copy of this judgement."*

4. In view of the above, the review application is allowed and para 7 and 8 of judgment dated 09.01.2025 rendered in CWP-16204-2016 titled as "*Rajesh Kumar Aggarwal Vs. Union of India and Others*" is ordered to be read as per para 7 of judgment dated 09.01.2025, passed in **CWP-12766-2023** titled as ***K.K.Enterprises Vs. Union of India and Others*** and connected cases, as referred to above.

**(LISA GILL)  
JUDGE**

**(SUDEEPTI SHARMA)  
JUDGE**

May 12, 2025  
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Whether speaking/non-speaking : Speaking  
Whether reportable : Yes