<u>Revised\*</u> COURT NO.1

#### SUPREME COURT OF INDIA RECORD OF PROCEEDINGS

R.P.(C) No. 400/2021 in C.A. No. 1827/2018

COMMISSIONER OF CUSTOMS

Petitioner(s)

#### VERSUS

M/S CANON INDIA PRIVATE LIMITED

Respondent(s)

(WITH IA NO. 22761/2022 - APPLICATION FOR PERMISSION, IA NO. 22763/2022 - APPLICATION FOR PERMISSION, IA NO. 50406/2021 - GRANT OF INTERIM RELIEF, IA NO. 116667/2024 - INTERVENTION APPLICATION, IA NO. 260551/2023 - INTERVENTION APPLICATION, IA NO. 54665/2023 - INTERVENTION APPLICATION, IA NO. 102229/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

WITH

C.A. No. 6142/2019 (XIV-A) (WITH IA No. 54645/2023 - INTERVENTION APPLICATION)

- C.A. No. 6161/2019 (XIV-A)
- C.A. No. 6160/2019 (XIV-A)
- C.A. No. 6159/2019 (XIV-A)
- C.A. No. 8828/2016 (XIV-A)
- C.A. No. 6157/2019 (XIV-A)
- C.A. No. 6158/2019 (XIV-A)
- C.A. No. 9313/2016 (XIV-A)
- C.A. No. 9406/2016 (XIV-A)
- C.A. No. 6153/2019 (XIV-A)
- C.A. No. 9315/2016 (XIV-A)
- C.A. No. 10140/2016 (XIV-A)
- C.A. No. 9436/2016 (XIV-A)
- C.A. No. 9317/2016 (XIV-A)
- C.A. No. 10012/2016 (XIV-A)

C.A. No. 10739/2016 (XIV-A)

C.A. No. 10422/2016 (XIV-A) (WITH IA NO. 7498/2018 -EARLY HEARING APPLICATION, IA No. 25281/2019 PERMISSION то FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES) C.A. No. 10421/2016 (XIV-A) C.A. No. 10991/2016 (XIV-A) C.A. No. 10952/2016 (XIV-A) C.A. No. 12345/2016 (IV) C.A. No. 6149-6152/2019 (XIV-A) C.A. No. 430/2017 (III) (WITH IA NO. 1/2017 - EX-PARTE STAY, IA NO. 2/2017 - PERMISSION TO FILE ANNEXURES) C.A. No. 8749/2016 (XIV-A) C.A. No. 6127/2019 (IV) C.A. No. 8752/2017 (XIV-A) C.A. No. 6139-6140/2019 (III) C.A. No. 6143/2019 (XIV-A) C.A. No. 6148/2019 (XII) (WITH IA No. 155223/2018 - CONDONATION OF DELAY IN FILING) C.A. No. 6248/2019 (XIV-A) C.A. No. 6156/2019 (XV) C.A. No. 7292/2019 (XIV-A) C.A. No. 2666-2695/2020 (XVII-A) (WITH IA NO. 35065/2020 - EX-PARTE STAY, IA NO. 39070/2020 -PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES) C.A. No. 1738/2021 (XVII-A) (WITH IA NO. 59869/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 59870/2021 - STAY APPLICATION) R.P.(C) No. 402/2021 in C.A. No. 1875/2018 (XVII-A) (WITH IA NO. 50421/2021 - GRANT OF INTERIM RELIEF, IA No. 23899/2022 PERMISSION T0 FILE ADDITIONAL -DOCUMENTS/FACTS/ANNEXURES, IA No. 23897/2022 - PERMISSION TO PLACE ADDITIONAL FACTS AND GROUNDS)

R.P.(C) No. 403/2021 in C.A. No. 1832/2018 (XVII-A) (WITH IA No. 50433/2021 - GRANT OF INTERIM RELIEF, IA No. 23963/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES, A No. 23960/2022 - PERMISSION TO PLACE ADDITIONAL FACTS AND GROUNDS)

R.P.(C) No. 401/2021 in C.A. No. 3213/2018 (XVII-A) (WITH IA No. 50459/2021 - GRANT OF INTERIM RELIEF, IA No. 23948/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES, IA No. 23923/2022 - PERMISSION TO PLACE ADDITIONAL FACTS AND GROUNDS)

C.A. No. 1793/2021 (XVII-A) (WITH IA No. 63133/2021 - STAY APPLICATION)

SLP(C) No. 2504/2022 (IV-B) (WITH IA No. 23052/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 23051/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

C.A. No. 2677-2680/2022 (XVII-A) (WITH IA No. 50010/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 50009/2022 - STAY APPLICATION)

C.A. No. 2367-2368/2022 (XVII-A) (WITH IA No. 43424/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 43423/2022 - STAY APPLICATION)

Diary No(s). 30905/2022 (III) (WITH IA No. 156725/2022 - CONDONATION OF DELAY IN FILING, IA No. 156726/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 3253/2017 (XII) (WITH IA NO. 134093/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES, IA NO. 2/2017 - STAY APPLICATION)

SLP(C) No. 1513/2022 (IV-B) (WITH IA No. 13845/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 35345/2022 - INTERVENTION APPLICATION, IA No. 35341/2022 - INTERVENTION APPLICATION, IA No. 13846/2022 -PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

SLP(C) No. 8416/2022 (IX) (WITH IA No. 68117/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 4559/2022 (XVII-A) (WITH IA NO.84818/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA NO.84816/2022-STAY APPLICATION)

SLP(C) No. 12970/2022 (XV) (FOR ADMISSION and I.R. and IA No.102719/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) W.P.(C) No. 520/2022 (X) (FOR ADMISSION) W.P.(C) No. 501/2022 (X) (FOR ADMISSION) W.P.(C) No. 499/2022 (X) (FOR ADMISSION) W.P.(C) No. 502/2022 (X) (FOR ADMISSION) W.P.(C) No. 504/2022 (X) (FOR ADMISSION) W.P.(C) No. 522/2022 (X) (FOR ADMISSION) W.P.(C) No. 507/2022 (X) (FOR ADMISSION) W.P.(C) No. 526/2022 (X) (FOR ADMISSION) W.P.(C) No. 534/2022 (X) (FOR ADMISSION) W.P.(C) No. 537/2022 (X) (WITH IA NO. 98474/2022 - STAY APPLICATION) W.P.(C) No. 548/2022 (X) (WITH IA NO. 23921/2024 - INTERVENTION APPLICATION) W.P.(C) No. 575/2022 (X) (FOR ADMISSION) W.P.(C) No. 566/2022 (X) (FOR ADMISSION and I.R.) W.P.(C) No. 568/2022 (X) (FOR ADMISSION) SLP(C) No. 17942/2022 (XII) (WITH IA NO. 127813/2022 - EXEMPTION FROM FILING C/C OF THE **IMPUGNED JUDGMENT**) SLP(C) No. 16113/2022 (XII) (WITH IA NO. 117265/2022 - EXEMPTION FROM FILING C/C OF THE **IMPUGNED JUDGMENT**) SLP(C) No. 17396/2022 (III)

(WITH IA NO. 124418/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 17947/2022 (XII) (WITH IA No. 129782/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 26906/2022 (III) (WITH IA No. 142148/2022 - CONDONATION OF DELAY IN FILING, IA No. 142149/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 26909/2022 (III) (WITH IA No. 142135/2022 - CONDONATION OF DELAY IN FILING, IA No. 142136/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 28727/2022 (III) (WITH IA No. 144561/2022 - CONDONATION OF DELAY IN FILING, IA No. 144562/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 28731/2022 (XII) (WITH IA No. 151591/2022 - CONDONATION OF DELAY IN FILING, IA No. 151592/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 28733/2022 (III) (WITH IA No. 138502/2022 - CONDONATION OF DELAY IN FILING, IA No. 138503/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 28803/2022 (III) (WITH IA No. 172387/2022 - CONDONATION OF DELAY IN FILING, IA No. 172389/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 30193/2022 (XII) (WITH IA NO. 200399/2022 - CONDONATION OF DELAY IN FILING, IA NO. 200400/2022 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS, IA NO. 200401/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 30440/2022 (III) (WITH IA No. 194951/2022 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Diary No(s). 30441/2022 (III) (WITH IA No. 160409/2022 - CONDONATION OF DELAY IN FILING, IA No. 160410/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 30445/2022 (III) (WITH IA No. 155445/2022 - CONDONATION OF DELAY IN FILING, IA No. 155446/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 30797/2022 (XII) (WITH IA No. 179011/2022 - CONDONATION OF DELAY IN FILING, IA No. 179013/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 30891/2022 (III) (WITH IA NO. 160509/2022 - CONDONATION OF DELAY IN FILING, IA NO. 160511/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 30951/2022 (III) (WITH IA NO. 165905/2022 - CONDONATION OF DELAY IN FILING, IA NO. 165904/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 31336/2022 (III) (WITH IA NO. 161307/2022 - CONDONATION OF DELAY IN FILING, IA NO. 161308/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 31342/2022 (III) (WITH IA NO. 159985/2022 - CONDONATION OF DELAY IN FILING, IA NO. 159986/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 31349/2022 (III) (WITH IA NO. 152273/2022 - CONDONATION OF DELAY IN FILING, IA NO. 152275/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 33738/2022 (III) (WITH IA NO. 171046/2022 - CONDONATION OF DELAY IN FILING, IA NO. 171044/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 33740/2022 (III) (WITH IA NO. 201051/2022 - CONDONATION OF DELAY IN FILING, IA NO. 201052/2022 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS) Diary No(s). 33819/2022 (III) (WITH IA NO. 176718/2022 - CONDONATION OF DELAY IN FILING, IA NO. 176719/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 33930/2022 (III) (WITH IA NO. 178620/2022 - CONDONATION OF DELAY IN FILING, IA NO. **178621/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)** Diary No(s). 34094/2022 (III) (WITH IA NO. 169087/2022 - CONDONATION OF DELAY IN FILING, IA NO. **169088/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)** Diary No(s). 34099/2022 (III) (WITH IA NO. 164571/2022 - CONDONATION OF DELAY IN FILING, IA NO. 164570/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 34103/2022 (III) (WITH IA NO. 178777/2022 - CONDONATION OF DELAY IN FILING, IA NO. 178778/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 38700/2022 (III) (WITH IA NO. 194790/2022 - CONDONATION OF DELAY IN FILING, IA NO. **194792/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)** 

C.A. No. 4566/2022 (XVII-A) (WITH IA No. 85179/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 85178/2022 - STAY APPLICATION)

Diary No(s). 33597/2022 (XV) (WITH IA NO. 167242/2022 - CONDONATION OF DELAY IN FILING, IA NO. 167244/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 1743/2023 (XVII-A) (WITH IA No. 23968/2023 - CONDONATION OF DELAY IN FILING, IA No. 23967/2023 - STAY APPLICATION)

Diary No(s). 30950/2022 (XII) (WITH IA No. 199175/2022 - CONDONATION OF DELAY IN FILING, IA No. 199176/2022 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Diary No(s). 33601/2022 (III) (WITH IA No. 178100/2022 - CONDONATION OF DELAY IN FILING, IA No. 178102/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 10005/2023 (XV) (WITH IA No. 72327/2023 - CONDONATION OF DELAY IN FILING, IA No. 72329/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 25142-25143/2016 (XII)

R.P.(C) No. 155/2022 in C.A. No. 3411/2020 (XVII-A) (WITH IA NO. 122457/2021 - GRANT OF INTERIM RELIEF, IA NO. 24686/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES, IA NO. 24701/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

R.P.(C) No. 1289/2021 in C.A. No. 5053/2021 (XVII-A) (WITH IA No. 122472/2021 - GRANT OF INTERIM RELIEF, IA No. 24740/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES, IA No. 24757/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

Diary No(s). 24575/2022 (III) (WITH IA NO. 136519/2022 - CONDONATION OF DELAY IN FILING, IA NO. 136520/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 28722/2022 (III) (WITH IA No. 142632/2022 - CONDONATION OF DELAY IN FILING, IA No. 142633/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 30311/2022 (III) (WITH IA NO. 164557/2022 - CONDONATION OF DELAY IN FILING, IA NO. 164558/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 30500/2022 (XII) (WITH IA No. 187446/2022 - CONDONATION OF DELAY IN FILING, IA No. 187447/2022 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

Diary No(s). 30508/2022 (XII) (WITH IA NO. 157457/2022 - CONDONATION OF DELAY IN FILING, IA NO. 157459/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 30895/2022 (XV) (WITH IA NO. 194939/2022 - CONDONATION OF DELAY IN FILING, IA NO. 194941/2022 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS, IA NO. 194942/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 31339/2022 (XII) (WITH IA No. 166523/2022 - CONDONATION OF DELAY IN FILING, IA No. 166525/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 33722/2022 (III) (WITH IA NO. 4038/2023 - CONDONATION OF DELAY IN FILING, IA NO. 4039/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 33934/2022 (III) (WITH IA No. 192184/2022 - CONDONATION OF DELAY IN FILING, IA No. 192185/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 38691/2022 (XII-A) (WITH IA No. 202545/2022 - CONDONATION OF DELAY IN FILING, IA No. 202546/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 5805/2023 (XV) (WITH IA No. 42791/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 9621/2023 (III) (WITH IA No. 62410/2023 - CONDONATION OF DELAY IN FILING, IA No. 62413/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

T.P.(C) No. 1576-1597/2023 (XIV)

WRIT PETITION (CIVIL) Diary No(s). 37678/2024

WRIT PETITION (CIVIL) Diary No(s). 37700/2024

Date : 19-09-2024 These matters were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE HON'BLE MR. JUSTICE J.B. PARDIWALA HON'BLE MR. JUSTICE MANOJ MISRA

For Petitioner(s) Mr. N. Venkataraman, A.S.G. Mr. A. K. Panda, Sr. Adv. Mr. Gurmeet Singh Makker, AOR

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Mr. Kartikeya Asthana, Adv. Ms. Nisha Bagchi, Adv. Mr. Merusagar Samantaray, Adv. Mr. Shovan Mishra, Adv. Ms. Charanya Lakshmikumaran, AOR Mr. Mukesh Kumar Maroria, AOR Ms. Sharmila Upadhyay, AOR Mr. Sarvjit Pratap Singh, Adv. Mr. Pawan R Upadhyay, Adv. Ms. Shobha Ramamoorthy, AOR Mr. Shilp Vinod, Adv. Mr. Gokulakrisnan, Adv. Mr. S. Nandakumar, Sr. Adv. Ms. Deepika Nandakumar, Adv. Mr. Naresh Kumar, AOR Mr. Raja S, Adv. Mr. Aakash Elango, Adv. Ms. Rohini Musa, AOR Mr. B. Krishna Prasad, AOR Mr. Brajesh Kumar, AOR Mr. Deepak Agrawal, AOR Mr. Shivam Singh, Adv. Mr. Shubham Janghu, Adv. Mr. Gopal Singh, AOR Mr. S. Hariharan, Adv. Ms. Jaikriti S. Jadeja, AOR Mr. Shivang Goel, Adv. Mr. K M Kalidharun, Adv. Mr. Ishaan Aggarwal, Adv. Mr. A.R. Madhav Rao, Adv. Mr. Mukunda Rao Angara, Adv. Mr. Krishna Rao, Adv. Mr. Tushar Joshi, Adv. Mr. Siddhant Buxy, AOR Mr. Arshad Hidayatullah, Sr. Adv. Mr. Rupesh Kumar, Sr. Adv. Ms. Pankhuri Shrivastava, Adv. Ms. Neelam Sharma, AOR Mr. Makarand Joshi, Adv.

		Mr.	Alekshendra Sharma, Adv.
		Mr. Mr.	Shariq Ahmed, Adv. Tariq Ahmed, Adv. Vinay Vats, Adv. Sunil Kumar Verma, AOR
		Ms. Ms. Ms.	Shekhar Vyas, Adv. Mrinal Kanwar, AOR Neha Warrier, Adv. Neha Warrier,, Adv. Vaibhav, Adv.
		Mr.	Pulkit Srivastava, AOR
		Ms. Ms. Mr. Mr.	Purvish Malkan, Sr. Adv. Khushboo Aakash Sheth, AOR Dharita Malkan, Adv. Alok Kumar, Adv. Kush Goel, Adv. Suraj Pandey, Adv.
		Ms.	Qurratulain, AOR Aakriti Mathur, Adv. Shagun Mishra, Adv.
For	<b>Respondent(s)</b>	Ms. Ms. Ms. Mr. Mr. Mr. Mr. Mr. Mr. Mr. Mr. Mr. Mr	V Lakshmikumaran, Adv. Apeksha Mehta, Adv. Charanya Lakshmikumaran, AOR Umang Motiyani, Adv. Neha Choudhary, Adv. Falguni Gupta, Adv. S Vasudevan, Adv. S Vasudevan, Adv. Ayush Agarwal, Adv. Ayush Agarwal, Adv. Dhruv Matta, Adv. Dhruv Matta, Adv. Nikhil Jain, AOR Ram Krishna, Adv. Dinesh Bahadur Singh, Adv. Nitish Messy, AOR Rashi Bansal, AOR Ravi Bharuka, AOR Prateek Gattani Adv.
			Prateek Gattani, Adv. Rohit Agarwal, Adv.
			Vanita Bhargava, Adv. Ajay Bhargava, Adv.

Ms. Nandita Chauhan, Adv. Ms. Tijil Thakur, Adv. M/S. Khaitan & Co., AOR Ms. Shilpa Singh, AOR Mr. Jitendra Singh, Adv. Mr. Saurabh Suman Sinha, Adv. Chitray Parande, Adv. M/S. Ap & J Chambers, AOR Mr. Somanadri Goud Katam, AOR Mr. Arshad Hidayatullah, Sr. Adv. Mr. Rupesh Kumar, Sr. Adv. Ms. Pankhuri Shrivastava, Adv. Ms. Neelam Sharma, AOR Mr. Makarand Joshi, Adv. Mr. Alekshendra Sharma, Adv. Mr. Ashok K. Mahajan, AOR Mr. B. Krishna Prasad, AOR Mr. Rameshwar Prasad Goyal, AOR Mr. R.K. Sanghi, Sr. Adv. Mr. Satyendra Kumar, Adv. Mr. Ambuj Ojha, Adv. Mr. Rajeev Singh, AOR Mr. Manoj Chauhan, Adv. Mr. Vikramaditya Singh, AOR Mr. Ujjawal Parmar, Adv. Ms. Neha Raj Singh, Adv. Mr. Sajal Singhai, Adv. Mr. Hardeep, Adv. Mr. Yashika Gupta, Adv. Ms. Poornima Ojha, Adv. Mr. K. Paari Vendhan, AOR Mr. Pawanshree Agrawal, AOR Mr. Kumar Visalaksh, Adv. Mr. Rahul Khurana, Adv. Mr. Udit Jain, Adv. Mr. Arihant Tater, Adv. Ms. Akanksha Dikshit, Adv. Mr. Abhishek Vikas, AOR Mr. M. P. Devanath, AOR

Mr. T. L. Garg, AOR Mr. A.R. Madhav Rao, Adv. Mr. Mukunda Rao Angara, Adv. Mr. Krishna Rao, Adv. Mr. Tushar Joshi, Adv. Mr. Siddhant Buxy, AOR Mr. Deepak Agrawal, AOR Mr. Mukesh Kumar Maroria, AOR Mr. Rajat Bose, Adv. Mr. Ankit Sachdeva, Adv. Ms. Shohini Bhattacharya, Adv. Mr. Neeladri Chakrabarty, Adv. Mr. S. S. Shroff, AOR Mr. Raj Bahadur Yadav, AOR Ms. Manju Jetley, AOR Mr. Prasannan Namboodiri, Adv. Ms. Prathiibha Namboodiri, Adv. Mr. Deepak Goel, AOR Ms. Alka Goyal, Adv. Mr. Aditya Goel, Adv. Mrs. Anjali Jha Manish, AOR Mr. Rajat Mittal, AOR Mr. Suprateek Neogi, Adv. Mr. Vivek Singh, AOR Mr. Ritik Dwivedi, Adv. Mr. Rajesh Kumar Chaurasia, AOR Mr. V Lakshmikumaran, Adv. Ms. Apeksha Mehta, Adv. Ms. Charanya Lakshmikumaran, AOR Ms. Umang Motiyani, Adv. Ms. Neha Choudhary, Adv. Ms. Falguni Gupta, Adv. Mr. S Vasudevan, Adv. Mr. Ayush Agarwal, Adv. Mr. Rachit Jain, Adv. Mr. Dhruv Matta, Adv. Mr. Sahil Tagotra, AOR

Mr. Prabhakar Mishra, Adv.

Mr. Sujay Jain, Adv.
Mr. Nikhil Jain, AOR
Mr. Kumar Visalaksh, Adv.
Mr. Rahul Khurana, Adv.
Mr. Udit Jain, Adv.
Mr. Arihant Tater, Adv.
Ms. Akanksha Dikshit, Adv.
Mr. Abhishek Vikas, AOR

UPON hearing the counsel the Court made the following O R D E R

- 1 Delay condoned.
- 2 Leave granted.
- 3 Arguments concluded.
- 4 Judgment reserved.

### Civil Appeal Nos 1793 of 2021, 2677-2680 of 2022 and WP(C) No 520 of 2022

- 5 The request for detagging the above three matters which have been listed as part of the final hearing group has been examined by Mr N Venkataraman, Additional Solicitor General.
- 6 The Additional Solicitor General states that these matters may be detagged.
- 7 The Registry is directed to act accordingly.

#### Diary No 1743 of 2023

8 Detag.

#### (SANJAY KUMAR-I) ADDITIONAL REGISTRAR

(SAROJ KUMARI GAUR) ASSISTANT REGISTRAR

(\*mentioned by Mr N Venkataraman, ASG on 25 September 2024 for detagging of Diary No 1743 of 2023)

COURT NO.1

#### SUPREME COURT OF INDIA RECORD OF PROCEEDINGS

R.P.(C) No. 400/2021 in C.A. No. 1827/2018

COMMISSIONER OF CUSTOMS

Petitioner(s)

#### VERSUS

M/S CANON INDIA PRIVATE LIMITED

Respondent(s)

(WITH IA NO. 22761/2022 - APPLICATION FOR PERMISSION, IA NO. 22763/2022 - APPLICATION FOR PERMISSION, IA NO. 50406/2021 - GRANT OF INTERIM RELIEF, IA NO. 116667/2024 - INTERVENTION APPLICATION, IA NO. 260551/2023 - INTERVENTION APPLICATION, IA NO. 54665/2023 - INTERVENTION APPLICATION, IA NO. 102229/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

WITH

C.A. No. 6142/2019 (XIV-A) (WITH IA No. 54645/2023 - INTERVENTION APPLICATION)

- C.A. No. 6161/2019 (XIV-A)
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- C.A. No. 10140/2016 (XIV-A)
- C.A. No. 9436/2016 (XIV-A)
- C.A. No. 9317/2016 (XIV-A)
- C.A. No. 10012/2016 (XIV-A)
- C.A. No. 10739/2016 (XIV-A)

C.A. No. 10422/2016 (XIV-A) (WITH IA NO. 7498/2018 - EARLY HEARING APPLICATION, IA No. 25281/2019 PERMISSION то FILE ADDITIONAL \_ DOCUMENTS/FACTS/ANNEXURES) C.A. No. 10421/2016 (XIV-A) C.A. No. 10991/2016 (XIV-A) C.A. No. 10952/2016 (XIV-A) C.A. No. 12345/2016 (IV) C.A. No. 6149-6152/2019 (XIV-A) C.A. No. 430/2017 (III) (WITH IA NO. 1/2017 - EX-PARTE STAY, IA NO. 2/2017 - PERMISSION TO FILE ANNEXURES) C.A. No. 8749/2016 (XIV-A) C.A. No. 6127/2019 (IV) C.A. No. 8752/2017 (XIV-A) C.A. No. 6139-6140/2019 (III) C.A. No. 6143/2019 (XIV-A) C.A. No. 6148/2019 (XII) (WITH IA NO. 155223/2018 - CONDONATION OF DELAY IN FILING) C.A. No. 6248/2019 (XIV-A) C.A. No. 6156/2019 (XV) C.A. No. 7292/2019 (XIV-A) C.A. No. 2666-2695/2020 (XVII-A) (WITH IA NO. 35065/2020 - EX-PARTE STAY, IA NO. 39070/2020 -PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES) C.A. No. 1738/2021 (XVII-A) (WITH IA NO. 59869/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 59870/2021 - STAY APPLICATION) R.P.(C) No. 402/2021 in C.A. No. 1875/2018 (XVII-A) (WITH IA No. 50421/2021 GRANT OF INTERIM RELIEF, IA -NO. PERMISSION FILE 23899/2022 то ADDITIONAL -DOCUMENTS/FACTS/ANNEXURES, IA No. 23897/2022 - PERMISSION TO PLACE ADDITIONAL FACTS AND GROUNDS)

R.P.(C) No. 403/2021 in C.A. No. 1832/2018 (XVII-A) (WITH IA No. 50433/2021 - GRANT OF INTERIM RELIEF, IA No. 23963/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES, A No. 23960/2022 - PERMISSION TO PLACE ADDITIONAL FACTS AND GROUNDS)

R.P.(C) No. 401/2021 in C.A. No. 3213/2018 (XVII-A) (WITH IA No. 50459/2021 - GRANT OF INTERIM RELIEF, IA No. 23948/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES, IA No. 23923/2022 - PERMISSION TO PLACE ADDITIONAL FACTS AND GROUNDS)

C.A. No. 1793/2021 (XVII-A) (WITH IA No. 63133/2021 - STAY APPLICATION)

SLP(C) No. 2504/2022 (IV-B) (WITH IA No. 23052/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 23051/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

C.A. No. 2677-2680/2022 (XVII-A) (WITH IA No. 50010/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 50009/2022 - STAY APPLICATION)

C.A. No. 2367-2368/2022 (XVII-A) (WITH IA No. 43424/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 43423/2022 - STAY APPLICATION)

Diary No(s). 30905/2022 (III) (WITH IA No. 156725/2022 - CONDONATION OF DELAY IN FILING, IA No. 156726/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 3253/2017 (XII) (WITH IA No. 134093/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES, IA No. 2/2017 - STAY APPLICATION)

SLP(C) No. 1513/2022 (IV-B) (WITH IA No. 13845/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No. 35345/2022 - INTERVENTION APPLICATION, IA No. 35341/2022 - INTERVENTION APPLICATION, IA No. 13846/2022 -PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

SLP(C) No. 8416/2022 (IX) (WITH IA No. 68117/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

C.A. No. 4559/2022 (XVII-A) (WITH IA NO.84818/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA NO.84816/2022-STAY APPLICATION)

SLP(C) No. 12970/2022 (XV) (FOR ADMISSION and I.R. and IA No.102719/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) W.P.(C) No. 520/2022 (X) (FOR ADMISSION) W.P.(C) No. 501/2022 (X) (FOR ADMISSION) W.P.(C) No. 499/2022 (X) (FOR ADMISSION) W.P.(C) No. 502/2022 (X) (FOR ADMISSION) W.P.(C) No. 504/2022 (X) (FOR ADMISSION) W.P.(C) No. 522/2022 (X) (FOR ADMISSION) W.P.(C) No. 507/2022 (X) (FOR ADMISSION) W.P.(C) No. 526/2022 (X) (FOR ADMISSION) W.P.(C) No. 534/2022 (X) (FOR ADMISSION) W.P.(C) No. 537/2022 (X) (WITH IA NO. 98474/2022 - STAY APPLICATION) W.P.(C) No. 548/2022 (X) (WITH IA NO. 23921/2024 - INTERVENTION APPLICATION) W.P.(C) No. 575/2022 (X) (FOR ADMISSION) W.P.(C) No. 566/2022 (X) (FOR ADMISSION and I.R.) W.P.(C) No. 568/2022 (X) (FOR ADMISSION) SLP(C) No. 17942/2022 (XII) (WITH IA NO. 127813/2022 - EXEMPTION FROM FILING C/C OF THE **IMPUGNED JUDGMENT**) SLP(C) No. 16113/2022 (XII) (WITH IA NO. 117265/2022 - EXEMPTION FROM FILING C/C OF THE **IMPUGNED JUDGMENT**) SLP(C) No. 17396/2022 (III) (WITH IA NO. 124418/2022 - EXEMPTION FROM FILING C/C OF THE **IMPUGNED JUDGMENT**) SLP(C) No. 17947/2022 (XII) (WITH IA NO. 129782/2022 - EXEMPTION FROM FILING C/C OF THE **IMPUGNED JUDGMENT**) Diary No(s). 26906/2022 (III) (WITH IA NO. 142148/2022 - CONDONATION OF DELAY IN FILING, IA NO. 142149/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 26909/2022 (III) (WITH IA NO. 142135/2022 - CONDONATION OF DELAY IN FILING, IA NO. 142136/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 28727/2022 (III) (WITH IA NO. 144561/2022 - CONDONATION OF DELAY IN FILING, IA NO. 144562/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 28731/2022 (XII) (WITH IA NO. 151591/2022 - CONDONATION OF DELAY IN FILING, IA NO. 151592/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 28733/2022 (III) (WITH IA NO. 138502/2022 - CONDONATION OF DELAY IN FILING, IA NO. 138503/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 28803/2022 (III) (WITH IA NO. 172387/2022 - CONDONATION OF DELAY IN FILING, IA NO. 172389/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 30193/2022 (XII) (WITH IA NO. 200399/2022 - CONDONATION OF DELAY IN FILING, IA NO. 200400/2022 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS, IA NO. 200401/2022 - EXEMPTION FROM FILING C/C OF THE **IMPUGNED JUDGMENT**) Diary No(s). 30440/2022 (III) (WITH IA NO. 194951/2022 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS) Diary No(s). 30441/2022 (III) (WITH IA NO. 160409/2022 - CONDONATION OF DELAY IN FILING, IA NO. 160410/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 30445/2022 (III) (WITH IA NO. 155445/2022 - CONDONATION OF DELAY IN FILING, IA NO. 155446/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 30797/2022 (XII) (WITH IA NO. 179011/2022 - CONDONATION OF DELAY IN FILING, IA NO. 179013/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 30891/2022 (III)

(WITH IA NO. 160509/2022 - CONDONATION OF DELAY IN FILING, IA NO. **160511/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)** Diary No(s). 30951/2022 (III) (WITH IA NO. 165905/2022 - CONDONATION OF DELAY IN FILING, IA NO. 165904/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 31336/2022 (III) (WITH IA NO. 161307/2022 - CONDONATION OF DELAY IN FILING, IA NO. 161308/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 31342/2022 (III) (WITH IA NO. 159985/2022 - CONDONATION OF DELAY IN FILING, IA NO. 159986/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 31349/2022 (III) (WITH IA NO. 152273/2022 - CONDONATION OF DELAY IN FILING, IA NO. 152275/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 33738/2022 (III) (WITH IA NO. 171046/2022 - CONDONATION OF DELAY IN FILING, IA NO. 171044/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 33740/2022 (III) (WITH IA NO. 201051/2022 - CONDONATION OF DELAY IN FILING, IA NO. 201052/2022 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS) Diary No(s). 33819/2022 (III) (WITH IA NO. 176718/2022 - CONDONATION OF DELAY IN FILING, IA NO. **176719/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)** Diary No(s). 33930/2022 (III) (WITH IA NO. 178620/2022 - CONDONATION OF DELAY IN FILING, IA NO. **178621/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)** Diary No(s). 34094/2022 (III) (WITH IA NO. 169087/2022 - CONDONATION OF DELAY IN FILING, IA NO. 169088/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 34099/2022 (III) (WITH IA NO. 164571/2022 - CONDONATION OF DELAY IN FILING, IA NO. 164570/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 34103/2022 (III) (WITH IA NO. 178777/2022 - CONDONATION OF DELAY IN FILING, IA NO. **178778/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)** Diary No(s). 38700/2022 (III) (WITH IA NO. 194790/2022 - CONDONATION OF DELAY IN FILING, IA NO. **194792/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)** C.A. No. 4566/2022 (XVII-A)

(WITH IA NO. 85179/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA NO. 85178/2022 - STAY APPLICATION) Diary No(s). 33597/2022 (XV) (WITH IA NO. 167242/2022 - CONDONATION OF DELAY IN FILING, IA NO. 167244/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 1743/2023 (XVII-A) (WITH IA NO. 23968/2023 - CONDONATION OF DELAY IN FILING, IA NO. 23967/2023 - STAY APPLICATION) Diary No(s). 30950/2022 (XII) (WITH IA NO. 199175/2022 - CONDONATION OF DELAY IN FILING, IA NO. 199176/2022 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS) Diary No(s). 33601/2022 (III) (WITH IA NO. 178100/2022 - CONDONATION OF DELAY IN FILING, IA NO. 178102/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 10005/2023 (XV) (WITH IA NO. 72327/2023 - CONDONATION OF DELAY IN FILING, IA NO. 72329/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) SLP(C) No. 25142-25143/2016 (XII) R.P.(C) No. 155/2022 in C.A. No. 3411/2020 (XVII-A) (WITH IA NO. 122457/2021 - GRANT OF INTERIM RELIEF, IA NO. PERMISSION FILE 24686/2022 то ADDITIONAL DOCUMENTS/FACTS/ANNEXURES, IA No. 24701/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES) R.P.(C) No. 1289/2021 in C.A. No. 5053/2021 (XVII-A) (WITH IA NO. 122472/2021 - GRANT OF INTERIM RELIEF, IA No. PERMISSION 24740/2022 Т0 FILE ADDITIONAL -DOCUMENTS/FACTS/ANNEXURES, IA No. 24757/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES) Diary No(s). 24575/2022 (III) (WITH IA NO. 136519/2022 - CONDONATION OF DELAY IN FILING, IA NO. **136520/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)** Diary No(s). 28722/2022 (III) (WITH IA NO. 142632/2022 - CONDONATION OF DELAY IN FILING, IA NO. 142633/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 30311/2022 (III) (WITH IA NO. 164557/2022 - CONDONATION OF DELAY IN FILING, IA NO. 164558/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 30500/2022 (XII) (WITH IA NO. 187446/2022 - CONDONATION OF DELAY IN FILING, IA NO. 187447/2022 - CONDONATION OF DELAY IN REFILING / CURING THE

DEFECTS)

Diarv No(s). 30508/2022 (XII) (WITH IA NO. 157457/2022 - CONDONATION OF DELAY IN FILING, IA NO. 157459/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 30895/2022 (XV) (WITH IA NO. 194939/2022 - CONDONATION OF DELAY IN FILING, IA NO. 194941/2022 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS, IA NO. 194942/2022 - EXEMPTION FROM FILING C/C OF THE **IMPUGNED JUDGMENT**) Diary No(s). 31339/2022 (XII) (WITH IA NO. 166523/2022 - CONDONATION OF DELAY IN FILING, IA NO. 166525/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 33722/2022 (III) (WITH IA NO. 4038/2023 - CONDONATION OF DELAY IN FILING, IA NO. 4039/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 33934/2022 (III) (WITH IA NO. 192184/2022 - CONDONATION OF DELAY IN FILING, IA NO. **192185/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)** Diary No(s). 38691/2022 (XII-A) (WITH IA NO. 202545/2022 - CONDONATION OF DELAY IN FILING, IA NO. 202546/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) SLP(C) No. 5805/2023 (XV) (WITH IA NO. 42791/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) Diary No(s). 9621/2023 (III) (WITH IA NO. 62410/2023 - CONDONATION OF DELAY IN FILING, IA NO. 62413/2023 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT) T.P.(C) No. 1576-1597/2023 (XIV) WRIT PETITION (CIVIL) Diary No(s). 37678/2024 WRIT PETITION (CIVIL) Diary No(s). 37700/2024 Date : 19-09-2024 These matters were called on for hearing today. CORAM : HON'BLE THE CHIEF JUSTICE HON'BLE MR. JUSTICE J.B. PARDIWALA HON'BLE MR. JUSTICE MANOJ MISRA Mr. N. Venkataraman, A.S.G. For Petitioner(s) Mr. A. K. Panda, Sr. Adv. Mr. Gurmeet Singh Makker, AOR Mr. Kartikeya Asthana, Adv.

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Ms. Nisha Bagchi, Adv. Mr. Merusagar Samantaray, Adv. Mr. Shovan Mishra, Adv. Ms. Charanya Lakshmikumaran, AOR Mr. Mukesh Kumar Maroria, AOR Ms. Sharmila Upadhyay, AOR Mr. Sarvjit Pratap Singh, Adv. Mr. Pawan R Upadhyay, Adv. Ms. Shobha Ramamoorthy, AOR Mr. Shilp Vinod, Adv. Mr. Gokulakrisnan, Adv. Mr. S. Nandakumar, Sr. Adv. Ms. Deepika Nandakumar, Adv. Mr. Naresh Kumar, AOR Mr. Raja S, Adv. Mr. Aakash Elango, Adv. Ms. Rohini Musa, AOR Mr. B. Krishna Prasad, AOR Mr. Brajesh Kumar, AOR Mr. Deepak Agrawal, AOR Mr. Shivam Singh, Adv. Mr. Shubham Janghu, Adv. Mr. Gopal Singh, AOR Mr. S. Hariharan, Adv. Ms. Jaikriti S. Jadeja, AOR Mr. Shivang Goel, Adv. Mr. K M Kalidharun, Adv. Mr. Ishaan Aggarwal, Adv. Mr. A.R. Madhav Rao, Adv. Mr. Mukunda Rao Angara, Adv. Mr. Krishna Rao, Adv. Mr. Tushar Joshi, Adv. Mr. Siddhant Buxy, AOR Mr. Arshad Hidayatullah, Sr. Adv. Mr. Rupesh Kumar, Sr. Adv. Ms. Pankhuri Shrivastava, Adv. Ms. Neelam Sharma, AOR Mr. Makarand Joshi, Adv. Mr. Alekshendra Sharma, Adv.

	Mr. Shariq Ahmed, Adv. Mr. Tariq Ahmed, Adv. Mr. Vinay Vats, Adv. Mr. Sunil Kumar Verma, AOR
	Mr. Shekhar Vyas, Adv. Ms. Mrinal Kanwar, AOR Ms. Neha Warrier, Adv. Ms. Neha Warrier,, Adv. Mr. Vaibhav, Adv.
	Mr. Pulkit Srivastava, AOR
	Dr. Purvish Malkan, Sr. Adv. Ms. Khushboo Aakash Sheth, AOR Ms. Dharita Malkan, Adv. Mr. Alok Kumar, Adv. Mr. Kush Goel, Adv. Mr. Suraj Pandey, Adv.
	Ms. Qurratulain, AOR Ms. Aakriti Mathur, Adv. Ms. Shagun Mishra, Adv.
For Respondent(s)	Mr. V Lakshmikumaran, Adv. Ms. Apeksha Mehta, Adv. Ms. Charanya Lakshmikumaran, AOR Ms. Umang Motiyani, Adv. Ms. Neha Choudhary, Adv. Ms. Falguni Gupta, Adv. Mr. S Vasudevan, Adv. Mr. Ayush Agarwal, Adv. Mr. Rachit Jain, Adv. Mr. Dhruv Matta, Adv.
	Mr. Nikhil Jain, AOR
	Mr. Ram Krishna, Adv. Mr. Rahul Yadav, Adv. Mr. Dinesh Bahadur Singh, Adv. Mr. Nitish Messy, AOR
	Ms. Rashi Bansal, AOR
	Mr. Ravi Bharuka, AOR Mr. Prateek Gattani, Adv. Mr. Rohit Agarwal, Adv.
	Mrs. Vanita Bhargava, Adv. Mr. Ajay Bhargava, Adv. Ms. Nandita Chauhan, Adv.

Ms. Tijil Thakur, Adv. M/S. Khaitan & Co., AOR Ms. Shilpa Singh, AOR Mr. Jitendra Singh, Adv. Mr. Saurabh Suman Sinha, Adv. Chitray Parande, Adv. M/S. Ap & J Chambers, AOR Mr. Somanadri Goud Katam, AOR Mr. Arshad Hidayatullah, Sr. Adv. Mr. Rupesh Kumar, Sr. Adv. Ms. Pankhuri Shrivastava, Adv. Ms. Neelam Sharma, AOR Mr. Makarand Joshi, Adv. Mr. Alekshendra Sharma, Adv. Mr. Ashok K. Mahajan, AOR Mr. B. Krishna Prasad, AOR Mr. Rameshwar Prasad Goyal, AOR Mr. R.K. Sanghi, Sr. Adv. Mr. Satyendra Kumar, Adv. Mr. Ambuj Ojha, Adv. Mr. Rajeev Singh, AOR Mr. Manoj Chauhan, Adv. Mr. Vikramaditya Singh, AOR Mr. Ujjawal Parmar, Adv. Ms. Neha Raj Singh, Adv. Mr. Sajal Singhai, Adv. Mr. Hardeep, Adv. Mr. Yashika Gupta, Adv. Ms. Poornima Ojha, Adv. Mr. K. Paari Vendhan, AOR Mr. Pawanshree Agrawal, AOR Mr. Kumar Visalaksh, Adv. Mr. Rahul Khurana, Adv. Mr. Udit Jain, Adv. Mr. Arihant Tater, Adv. Ms. Akanksha Dikshit, Adv. Mr. Abhishek Vikas, AOR

Mr. M. P. Devanath, AOR

Mr. T. L. Garg, AOR Mr. A.R. Madhav Rao, Adv. Mr. Mukunda Rao Angara, Adv. Mr. Krishna Rao, Adv. Mr. Tushar Joshi, Adv. Mr. Siddhant Buxy, AOR Mr. Deepak Agrawal, AOR Mr. Mukesh Kumar Maroria, AOR Mr. Rajat Bose, Adv. Mr. Ankit Sachdeva, Adv. Ms. Shohini Bhattacharya, Adv. Mr. Neeladri Chakrabarty, Adv. Mr. S. S. Shroff, AOR Mr. Raj Bahadur Yadav, AOR Ms. Manju Jetley, AOR Mr. Prasannan Namboodiri, Adv. Ms. Prathiibha Namboodiri, Adv. Mr. Deepak Goel, AOR Ms. Alka Goyal, Adv. Mr. Aditya Goel, Adv. Mrs. Anjali Jha Manish, AOR Mr. Rajat Mittal, AOR Mr. Suprateek Neogi, Adv. Mr. Vivek Singh, AOR Mr. Ritik Dwivedi, Adv. Mr. Rajesh Kumar Chaurasia, AOR Mr. V Lakshmikumaran, Adv. Ms. Apeksha Mehta, Adv. Ms. Charanya Lakshmikumaran, AOR Ms. Umang Motiyani, Adv. Ms. Neha Choudhary, Adv. Ms. Falguni Gupta, Adv. Mr. S Vasudevan, Adv. Mr. Ayush Agarwal, Adv. Mr. Rachit Jain, Adv. Mr. Dhruv Matta, Adv. Mr. Sahil Tagotra, AOR Mr. Prabhakar Mishra, Adv.

Mr. Sujay Jain, Adv.

Mr. Nikhil Jain, AOR
Mr. Kumar Visalaksh, Adv.
Mr. Rahul Khurana, Adv.
Mr. Udit Jain, Adv.
Mr. Arihant Tater, Adv.
Ms. Akanksha Dikshit, Adv.
Mr. Abhishek Vikas, AOR

UPON hearing the counsel the Court made the following O R D E R

- 1 Delay condoned.
- 2 Leave granted.
- 3 Arguments concluded.
- 4 Judgment reserved.

## Civil Appeal Nos 1793 of 2021, 2677-2680 of 2022 and WP(C) No 520 of 2022

- 5 The request for detagging the above three matters which have been listed as part of the final hearing group has been examined by Mr N Venkataraman, Additional Solicitor General.
- 6 The Additional Solicitor General states that these matters may be detagged.
- 7 The Registry is directed to act accordingly.

# (SANJAY KUMAR-I) ADDITIONAL REGISTRAR

(SAROJ KUMARI GAUR) ASSISTANT REGISTRAR