

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s).17655-17656/2025

[Arising out of impugned final judgment and order dated 04-03-2025 in WA Nos.3647/2024 and 3648/2024 passed by the High Court of Judicature at Madras]

THE COMMISSIONER OF CUSTOMS & ORS.

Petitioner(s)

VERSUS

M/S NEENA ENTERPRISES

Respondent(s)

(FOR ADMISSION and I.R.)

Date : 25-07-2025 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE UJJAL BHUYAN
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) :

Mr. Rupesh Kumar, Sr. Adv.
Mr. Gurmeet Singh Makker, AOR
Ms. Pankhuri Srivastava, Adv.
Mr. Ishaan Sharma, Adv.
Mr. Annirudh Sharma-ii, Adv.
Mr. Amit Sharma -v, Adv.

For Respondent(s) :

Mr. Arvind P Datar, Sr. Adv.
Mr. Dama Seshadri Naidu, Sr. Adv.
Dr. S.Krishnanand, Adv.
Mr. B. Satish Sundar, Adv.
Mr. Aravindh S., AOR
Mr. Aadithya Aravindh, Adv.
Mr. Harri Vishwanath, Adv.

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

We have heard Mr. Rupesh Kumar, learned senior counsel for the petitioners; Mr. Arvind Datar and Mr. Dama Seshadri Naidu, learned senior counsel for the respondent.

We have perused the impugned order dated 4th March, 2025 of the High Court of Judicature at Madras.

We see no error or infirmity in the view taken by the High Court. The Special Leave Petitions are accordingly dismissed.

Pending application, if any, also stands disposed of.

(ANITA MALHOTRA)
AR-CUM-PS

(AKSHAY KUMAR BHORIA)
COURT MASTER