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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **CUSAA 181/2025 & CM APPL. 81185/2025**

ADINATH VETERINARY PRODUCTS PVT. LTD.Appellant
Through: Mr. Kishore Kunal and Ms. Runjhun
Pare, Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMSRespondent
Through: Mr. Aditya Singla, SSC, CBIC with
Ms. Arya Suresh Nair, Mr. Dhananjay
Gautam, Mr. Akhil Sharma and Ms.
Shreya Lamba, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **22.12.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 81186/2025 (for exemption)

2. Allowed subject to all just exceptions. Accordingly, the application is disposed of.

CUSAA 181/2025 & CM APPL. 81185/2025 (for interim relief)

3. The present appeal has been filed by the Appellant under Section 130 of the Customs Act, 1962, *inter alia*, assailing the impugned order dated 8th July, 2025 passed by Customs, Excise and Service Tax Appellate Tribunal (*hereinafter*, 'CESTAT') in Customs Appeal No. 52138 of 2022 titled '*M/s Adinath Veterinary Products Pvt. Ltd. v. Commissioner of Customs ACC (Import)*' (*hereinafter*, 'impugned order').

4. *Vide* the impugned order, relief has been refused to the Appellant in



respect of the Adjudicating Authority's order dated 25th May, 2022, refusing benefit under exemption notification for ELISA kits meant for food testing and animal testing. The case of the Petitioner is that such kits are exempted from duty. In addition, other grounds are being raised which would be considered at the final stage, if so required.

5. Similar matters are already pending before the Court being *CUSAA 36/2025* titled '*Ashish Bhandari vs. Principal Commissioner of Customs*' and *CUSAA 37/2025* titled '*Ilishan Biotech (P.) Ltd. vs. Principal Commissioner of Customs, New Delhi Appeal*'

6. Issue notice. Mr. Aditya Singla, Id. SSC appearing in the connected matters is requested to accept notice in this matter as well.

7. Let a counter affidavit be filed within two weeks. Rejoinder thereto be filed within two weeks thereafter.

8. List this matter along with the aforesaid appeals on 14th January, 2026.

9. In the meantime, no coercive steps shall be taken against the Appellant.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 22, 2025/kp/sm