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

CNR No. DLHC010392072026

+ **W.P.(C) 12186/2026 & CM APPL. 56496/2026**

AGSON GLOBAL PRIVATE LIMITED Petitioner

Through: Mr. Sumit K. Batra, Mr.
Manish Khurana, Ms. Priyanka
Jindal, Mr. Parth Sharma and
Mr. Ishaan Saini, Advs.

versus

COMMISSIONER OF CUSTOMS (APPEALS) & ANR.

.....Respondents

Through: Ms. Samiksha Godiyal, SSC,
CBIC with Mr. Tenzing
NamgyalBhutia and Mr.
Rithwik Narayanan, Advs.
Mr. Arjun Malik SSC CBIC
with Ms. Mayuri Makhija,
Advs.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

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21.08.2026

1. Through this Writ petition filed under Article 226 of the Constitution of India, the Petitioner prays for issuance of direction to the Respondent to register and adjudicate the statutory appeal sought to be filed by him under Section 128 of the Customs Act, 1962. Petitioner claims that he made an attempt to file an appeal but the Registry of the Commissioner (Appeals) refused to accept the same on the ground that it has been filed beyond the period of limitation.



2. Without going into the correctness of statement made by the Petitioner, the Commissioner (Appeals) is directed to allow the Petitioner to file the appeal and proceed to adjudicate the same in accordance with law.
3. It is important to clarify that the registry of any Adjudicating Authority has no business to refuse to entertain the appeal, if any, filed by the aggrieved party.
4. In future, if such complaints come to our notice, the Court will take a serious view of the matter.
5. With these observations, the Writ Petition is disposed of.

ANIL KSHETARPAL, J

SHAIL JAIN, J

AUGUST 21, 2026/kp/hp