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

+ **W.P.(C) 4769/2017**

PINNACLE FREIGHT SERVICES

..... Petitioner

Through: Mr. Abhas Mishra, Advocate with  
Mr. Chinmaya Seth, Ms. Seema, Advocates.

Versus

COMMISSIONER OF CUSTOMS (GERNERAL) ..... Respondent

Through: Mr. Harpreet Singh, Sr. Standing  
Counsel.

**CORAM: JUSTICE S.MURALIDHAR  
JUSTICE CHANDER SHEKHAR**

**ORDER**  
**26.05.2017**

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**C.M. No. 20695/2017(for exemptions)**

1. Allowed subject to all just exceptions.

**W.P.(C) No. 4769/2017**

2. Issue notice. Mr. Harpreet Singh, the learned Senior Standing Counsel accepts notice for the Respondent.

3. It seems that the covering letter of the order in original dated 21<sup>st</sup> October, 2015 clearly stated that “an appeal against this order lies to the Chief Commissioner of Customs, New Customs House, New Delhi within three months of the date of its communication ....” In the impugned order, the Chief Commissioner appears to have overlooked the above statement in the

covering letter sent to the Petitioner herein. The Chief Commissioner has calculated limitation on the basis of the Regulation which required the filing of the appeal within 60 days. It is obvious that the Petitioner went by what was stated in the covering letter. As far as the Petitioner was concerned, he did file the appeal within three months from the date of receipt of the order in original.

4. In that view of the matter, the dismissal of the appeal only on the ground of limitation as has been done in the impugned order cannot be sustained in law.

5. The Court, accordingly, sets aside the impugned order dated 14<sup>th</sup> March, 2017 and restores the matter being C. No. CCCU(DZ)CUS/Review/Representation/195/2015 to the file of the Chief Commissioner of Customs, New Custom House, New Delhi for fresh disposal on merits in accordance with law.

6. The above matter be now listed before the Chief Commissioner of Customs on 26<sup>th</sup> June, 2017 at 4:00 p.m. for directions.

7. The petition is disposed of in the above terms.

8. Order *Dasti*.

**S.MURALIDHAR, J**

**CHANDER SHEKHAR, J**

**MAY 26, 2017/‘anb’**