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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 195/2019, C.M.APPL.947-948/2019**
NARENDER YADAV Petitioner
Through : Ms. Shikha Sapra, Sh. Piyush Kumar
and Ms. Ria Chanda, Advocates.

versus

JOINT COMMISSIONER OF CUSTOMS (EXPORTS)
..... Respondent
Through : Sh. Harpreet Singh, Sr. Standing
Counsel.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

% **ORDER**
11.01.2019

Issue notice. Sh. Harpreet Singh, Sr. Standing Counsel accepts notice.

The petitioner's grievance is that as H-Card holder, imposition of over ₹3.8 crores penalty in the overall circumstances of the case, given that the Order-in-Original did not record any specific adverse finding against him, is unwarranted. The petitioner, therefore, seeks a direction that the requirement of pre-deposit as a condition for the hearing and disposal of the appeal – before the Commissioner (Appeals), should be dispensed with.

The Court has considered the submissions, and the fact that the Order-in-Original discloses no reason why penalty was imposed upon the petitioner – a salaried employee drawing ₹14,500/- per month. In the circumstances, the petitioner's appeal to the Commissioner (Appeals) shall be heard on its merits without insisting upon the requirement of pre-deposit; it is accordingly directed to be waived. In case the petitioner files his appeal within four weeks, the same shall be considered on its merits without pre-deposit and shall not be dismissed on the ground of limitation.

The petition is disposed of in the above terms along with the pending applications.

Order *dasti*.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

JANUARY 11, 2019/ajk