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

% **Date of decision: 29.04.2022**

+ **W.P.(C) 3753/2022 & CM No.11169/2022**

PRADEEP KHANDELWAL

..... Petitioner

Through: Mr Gaurav Prakash, Mr Rahul Raheja, Mr Rohit Raheja, and Ms Supriya Shekhar, Adv.

versus

COMMISSIONER OF CUSTOMS(APPEALS) & ANR..Respondents

Through: Mr Aditya Singla, Adv.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE NAVIN CHAWLA

[Virtual Court hearing]

RAJIV SHAKDHER, J. (ORAL):-

1. This writ petition is directed against the order dated 17.02.2022 passed by respondent no.1. The prayer made in the writ petition is: to quash the said order and to conduct *de novo* proceedings under Section 110(1D) of the Customs Act, 1962 [in short “the Act”.]
2. A perusal of the impugned order dated 17.02.2022 discloses that the petitioner was not a part of the proceedings.
3. Mr Aditya Singla, who appears on behalf of the respondents, concedes on a point of fact that no notice was not issued to the petitioner before undertaking the exercise of identifying/certifying the subject gold and consequently, he could not remain present on the given date i.e., 17.02.2022.
- 3.1. In an exercise of this nature, the law would oblige adherence to principals of natural justice [i.e. notice and participation in the exercise] especially given the fact that there is no express exclusion in the Act.
4. Given these circumstances, we are inclined to set aside the order dated

17.02.2022.

4.1. Resultantly, the communication dated 22.02.2022 which followed the aforementioned order, will also collapse.

4.2. Liberty is, however, given to the respondents to carry out a *de novo* proceedings. A formal written notice will be served on the petitioner indicating the date, time and venue, where the said exercise will be carried out.

5. The writ petition is disposed of, in the aforesaid terms.

6. Consequently, pending application shall stand closed.

RAJIV SHAKDHER, J

NAVIN CHAWLA, J

APRIL 29, 2022

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[Click here to check corrigendum, if any](#)

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