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

+ **W.P.(C) 7082/2024**

MANISH MADAN & ANR.

..... Petitioners

Through: Mr. Tarun Gulati, Senior Advocate
with Ms. Shruti, Advocate.

versus

**PRINCIPAL COMMISSIONER OF CUSTOMS (PREVENTIVE) &
ORS.**

..... Respondents

Through: Mr. Harpreet Singh, SSC with Ms.
Suhani Mathur, Mr. Deepak Sharma,
Mr. Rakesh Kumar Antil, Ms. Amrita
Bhaduria, Mr. Amit Kashyap,
Advocates.

CORAM:

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **17.05.2024**

CM APPL. 29561/2024 (for exemption)

Exemption allowed, subject to all just exceptions.

This application stands disposed of.

W.P.(C) 7082/2024 & CM APPL. 29560/2024 (for stay)

1. Petitioner seeks liberty to approach the Customs Excise Service Tax Appellate Tribunal ["CESTAT"] by way of application seeking waiver of the requirement of mandatory pre-deposit as required under Section 129(A) of the Customs Act, 1962 for preferring an appeal against the Order-in-Original dated 27.05.2020.

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2. It is pointed out that in similar circumstances, Mr. Anil Madan, who is also party to the Order-in-Original date 27.05.2020 was permitted by this Court by order dated 08.02.2024 in W.P. (C) 1824/2024 to move an application seeking waiver of pre-deposit.
 3. Issue notice. Notice is accepted by Mr. Harpreet Singh, learned counsel appearing for respondents.
 4. In view of the above, petitioner is also granted liberty to file an application before CESTAT seeking waiver of pre-deposit amount for adjudication of appeal.
 5. It is clarified that this Court has neither considered nor commented on the merits of the contentions of the petitioner seeking waiver of pre-deposit amount. On such an application being filed, it would be open to the CESTAT to consider the same in accordance with law.
 6. We are also referred to judgment dated 03.05.2024 in W.P. (C) 6217/2024, titled, "*Anil Madan vs. Assistant Collector, Gr-II & Anr.*", wherein the petitioner Anil Madan had once again approached this Court contending that the application seeking waiver of pre-deposit had been filed with the CESTAT, however, the same would take a substantial period of time for listing. This Court therefore directed the petitioner therein to approach the CESTAT for expeditious listing of the application seeking waiver of pre-deposit and further directed that no coercive action be taken till the time the application seeking waiver of pre-deposit is listed before the CESTAT or till 31.05.2024, whichever is earlier. Accordingly, it is similarly directed that on petitioner filing such an application before the CESTAT within a period of one week from today, no coercive action shall be
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taken till the time the application seeking waiver of pre-deposit is listed before the CESTAT or till 31.05.2024, whichever is earlier.

7. It is further clarified that this protection shall lapse on 31.05.2024 or on listing of the application, whichever is earlier and, thereafter, any further order would be subject to orders passed by the CESTAT, if any.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MAY 17, 2024/vp