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

\+ W.P.(C) 13703/2024

MS RAKHI MUNJAL .....Petitioner

Through: Mr. Vikas Malik, Advocate.

versus

COMMISSIONER OF CUSTOMS & ORS. .....Respondents

Through: Mr. Shubham Tyagi, SSC CBIC with Ms. Navruti Ojha, Advocate .

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

% **30.09.2024**

CM APPL. 57364/2024 (Exemption)

1. Exemption is allowed subject to all just exceptions.

2. The application stands disposed of.

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3. The petitioner has filed the present petition, *inter-alia*, praying that direction be issued to the respondents to return the goods in question, on petitioner leaving India or to any person authorized by the petitioner, and to drop the demurrage charges incurred in respect of the said goods.

4. The petitioner states that she travelled from Dubai to New Delhi on 07.06.2022. She states that on arrival in Delhi, she voluntarily declared the semi-precious stones, carried by her, at the Red Channel. She claims that the said goods were purchased against valid invoices. However, the said goods were detained by the custom officials *vide* detention receipt : DR-63679, for

re-appraisal or re-export of goods. The petitioner states that the semi-precious stones were valued by the custom authorities at ₹4,08,250/-. However, on 02.02.2023, they were again revalued at ₹23,27,500/-. The said goods have not been released as the petitioner has not paid the applicable customs duty. It is the petitioners' case that the valuation of ₹23,27,500/- is unreasonable and excessive.

5. It is apparent that the principal grievance of the petitioner relates to the valuation of the semi-precious stones, carried out at the instance of the Customs authorities. The petitioner has an efficacious remedy of statutory appeal against the order dated 02.02.2023, whereby the goods were valued at ₹23,27,500/-, and the petitioner has been called upon to get the said goods released on payment of the applicable custom duty.

6. In view of the above, we do not consider it apposite to entertain the present petition. The petitioner is at liberty to avail the statutory remedies.

7. The appeal is accordingly, disposed of. Pending application also stands disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

SEPTEMBER 30, 2024
AT

Click here to check corrigendum, if any