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

+ **W.P.(C) 14652/2024 CM APPL. 61493/2024**

M/S S S OVERSEAS INDIA AND ANR.Petitioners

Through: **Mr. Udit Malik, ASC with Mr. Vishal Chanda and Ms. Rima Rao, Advs.**

versus

PRINCIPAL COMMISSIONER & ORS.Respondents

Through: **Mr. Gibran Naushad, SSC.**

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MS. JUSTICE SWARANA KANTA SHARMA

ORDER

20.11.2024

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1. The petitioners have filed the present petition *inter alia* praying as under:

“a. To pass directions seeking setting aside of the ex-parte order dated 08.04.2021 passed by the Office of the Principal Commissioner of Customs (Export) Inland Container Depot Tughlakabad, New Delhi- 110020, levying recovery of Rs. 16,47,601/- along with interest, and / or;

b. Vacate the lien from the Kotak Mahindra Bank savings account no. 01740120019142 and fixed deposit account no. 3146820167 and /or;

c. Vacate the lien from the HDFC saving account no. 09321000011203, and fixed deposit account no. 50300718630183 and/or;

d. Direct the Respondent No. 1 to list the Appeal dated 10.05.2023 as filed before the Hon'ble Commissioner (Appeals), New Delhi, and/or;”

2. Insofar as lifting of lien on bank accounts is concerned, this Court is informed that the lien on the petitioners' saving accounts as well as on the



fixed deposit has since been lifted. The petitioners' grievance regarding imposition of lien does not survive.

3. The learned counsel appearing for the petitioners submits that the petitioners' appeal filed before the Commissioner (Appeals), Delhi was also listed on 14.11.2024 but could not be taken up.

4. In these circumstances, we direct the Commissioner (Appeals) to take up the petitioners' appeal in question and conclude the same after affording an opportunity of hearing to the petitioners, as expeditiously as possible, and preferably within a period of eight weeks from date.

5. Insofar as the petitioners' challenge to the order dated 08.04.2021 is concerned, the petitioners have already filed an appeal against the said order, including on the ground that the said order was barred by limitation. The Commissioner (Appeals) shall also consider the said issue and take an informed decision. Since the petitioners have already availed of the remedy of appeal in respect of order dated 08.04.2021, we do not consider it apposite to entertain the challenge to the said order in this petition. However, we clarify that all the contentions of the parties are reserved.

6. The present petition stands disposed of in the aforesaid terms. Pending application, if any, also stands disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

NOVEMBER 20, 2024/१

Click here to check corrigendum, if any