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

\+ **W.P.(C) 2456/2024 & CM APPL. 81294/2025**

SH. LALIT KUMAR PROPRIETOR OF M/S. WORLD WIDE IMPEX .....Petitioner

Through: Mr. Vineet Bhatia, Mr. Rohit Aggarwal, Mr. Karan Singh, Mr. Harinder Kumar, Mr. Danish Sayead& Mr. Tanish Aggarwal, Advs.

versus

COMMISSIONER OF CUSTOMS EXPORTS ICD PATPARGANJ, DELHI AND ANR. .....Respondents

Through: Mr. Harpreet Singh, SSC with Ms. Suhani Mathur, Adv.
Mr. Vikas Chopra & Mr. Neeraj Kumar, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 22.12.2025

1. This hearing has been done through hybrid mode.

2. The present writ petition has been filed by the Petitioner – Sh. Lalit Kumar (Proprietor of M/s. World Wide Impex) against the Respondent-Commissioner of Customs (Exports) ICD Patparganj, Delhi, seeking defreezing of the bank accounts.

3. On 6th February, 2025, Mr. Bhatia, Id. Counsel for the Petitioner, upon instructions, had submitted that the export proceeds had not yet been released. Under such circumstances, the Court was of the opinion that the writ itself may not lie.

4. However, on the same date, *i.e.* 6th February, 2025, ld. Counsel for the Petitioner sought further instructions and submitted that one of the reasons that the export proceeds had not yet been released could be that the amount has not been credited due to the freezing of the bank account.

5. Accordingly, the Court had directed that freezing of the bank account would not stop crediting the bank account with export proceeds.

6. On the same date *i.e.* 6th February, 2025, it was also directed that if the export proceeds would not be realized by the next date of hearing, the petition itself would be heard.

7. Subsequently, on 20th February, 2025, the Court had *prima facie* observed as under:

> *"4. In the opinion of this Court, prima facie, since the export proceeds have not been credited to the Petitioner, the applicable duty would be liable to be paid. Thus, the de-freezing of the bank account at this stage would not be liable to be directed.*
> *5. If a show cause notice is issued before the next date then let the same be placed on record.*
> *6. The Indusland Bank shall also place on record the exact balance available in the concerned bank account of the Petitioner."*

8. Till date, no show cause notice *(hereinafter, 'SCN')* has been issued by the Customs Department in this case. The Indusind Bank has also placed on record the statement of accounts of the Petitioner, which shows that the balance in the account of the Petitioner is to the tune of Rs.5461000.18/-. The exact drawback amount in this case is Rs.17,46,822/-.

9. Accordingly, subject to maintaining a minimum balance of Rs.18,00,000/-, the Petitioner is permitted to operate its bank account for its

day-to-day business.

10. This shall be without prejudice to any SCN that may be issued by the Customs Department, which would be liable to be adjudicated in accordance with law, after giving an opportunity to the Petitioner to file a reply and attend the personal hearing.

11. If the Customs Department wishes to take any other steps for safeguarding any higher amount which may be demanded, it may do so in accordance with law.

12. The petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 22, 2025/*pd/ss*