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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 6482/2023 & CM APPL. 25535/2023**
M/S VANKSU TRADEX PVT LTDPetitioner
Through: None.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS, ACC IMPORTS
NEW DELHIRespondent
Through: Mr. Aditya Singla, SSC, CBIC with
Ms. Arya Suresh Nair, Mr Akhil
Sharma and Mr Dhananjay Gautam,
Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER
% **23.12.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner seeking release of the five consignments imported by the Petitioner Company which are detained by the Custom authorities.
3. The background giving rise to this petition is that the Petitioner Company, incorporated on 1st July, 2021, under the provisions of the Companies Act, 2013, had imported certain chemicals to Delhi on 15th September 2022, and the same were seized by the Customs Department on the ground that incorrect exemptions were being claimed by the Petitioner.
4. The present writ petition was filed seeking release of the said chemicals seized on 15th September, 2022 and notice was issued initially in this matter on 16th May, 2023.



5. Thereafter, however, Id. Counsel for the Petitioner sought discharge from the matter on 10th May, 2024, due to lack of communication with the Petitioner and necessary instructions. The matter was then adjourned to enable the Petitioner to appear through an alternate Counsel. Till date, the Petitioner has not been represented. In the meantime, a show cause notice was issued in this matter on 24th April, 2024 (*hereinafter*, 'the SCN').

6. In the said SCN, it is clearly recorded that Mr. Viraat Malik, the representative of the Petitioner/importer was present when the samples were drawn and his statement was also recorded under *Panchnama* dated 21st September, 2022. Summons were also issued to the Petitioner on 22nd September, 2022 and the claim which was made by Mr.Viraat Malik in response to the said summons was that the seized consignment of chemicals is being used for Anti-Cancer medicines.

7. Thereafter, summons dated 16th November, 2022 and 8th December, 2022 were also issued to Mr.Rohit Kumar, Director of the Petitioner Company. However, none appeared in response to the said summons.

8. In the meantime, the laboratory test results were also received and the same was not a comprehensive test report. Re-testing was done at CSIR-IICT, Hyderabad Laboratory, which stated that **the sample did not conform to the indicated product.**

9. Thereafter, repeated summons to the Petitioner/importer came back with the remark that the Petitioner had left the address. Even the CHA of the importer made a statement that he did not wish to handle the clearance of the consignment. The importers, Mr. Rohit Kumar and Mr. Arvind Kumar were not found at their respective addresses.

10. In order to confirm the test reports, communications were again sent to



IIT Delhi, DRDO Delhi, DRDE Gwalior, as also to CRCL New Delhi.

11. According to the investigation, none of the primary institutes could conclude the nature of the chemical imported and it was found that the chemicals were harmful to the environment, flora and fauna and hence, prohibited in nature.

12. The SCN dated 24th April, 2024, therefore, sought to confiscate the seized consignment and impose penalties. Pursuant to the said SCN, an Order-in-Original came to be passed on 17th September, 2025 (*hereinafter, 'the OIO'*), wherein, with respect to the reply and personal appearance of the importer, it is stated as under:

“27. *Personal Hearing-* The Noticees M/s Vankusu Tradex Private Limited, Sh. Rohit Kumar, director of M/s Vankusu Tadex Pvt. Ltd. and Sh. Arvind Kumar, Director of M/s Vankusu Tradex Pvt. Ltd. *have not submitted any reply to the Show Cause Notice No. 02/2024-25/GR 1&2 PVSM/AD*** import dated 24.04.2024. In order to maintain the Principle of Natural Justice, Personal Hearing to the Noticees was granted on 28.07.2025, 11.08.2025 and 22.08.2025 vide this office letter dated 18.07.2025, 30.07.2025 and 14.08.2025 respectively. Neither the Noticees nor their authorized representative appeared for Personal Hearing before the Adjudicating Authority.*”**

13. The OIO pursuant to the said SCN has, therefore, been passed in the absence of the Petitioner as they have failed to appear. The Petitioner, despite being fully aware of the proceedings that have been going on, as the goods have been confiscated and this petition has been filed seeking provisional release, chose to not appear before the Customs Department during the course of the proceedings.



14. The OIO which has finally been passed by the Customs Department directs absolute confiscation of the seized consignment and imposition of penalties of Rs.1 crore on the Petitioner, a further penalty of Rs.4 Lakhs on M/s Vankusu Tradex Pvt. Ltd. and a penalty of Rs.1 crore each on the Directors. The effective portion of the OIO reads as under:

“I reject the declared description for the item imported vide the Bills of Entry No. 2454065, 2454148 ,2454257, 2455034& 2455281 all dated 15.09.2022.

I order to absolute confiscate the impugned goods imported vide the Bills of Entry No. 2454065, 2454148 ,2454257, 2455034& 2455281 all dated 15.09.2022 having a total assessable value of Rs. 51,00,96,242/- (Rs. Fifty-One Crore Ninety-Six Thousand Two Hundred Forty-Tow Only) under section 111(d) of the Customs Act, 1962 and to be destroyed on the charges payable by the Importer.

I impose a penalty of Rs. 1,00,00,000/- upon M/s Vankusu Tradex Pvt. Ltd. under section 112(a)(i) of the Customs Act, 1962;

I impose a penalty of Rs. 4,00,000/- upon M/s Vankusu Tradex Pvt. Ltd under section 117 of the Customs Act, 1962;

I impose a penalty of Rs. 1,00,00,000/- upon Sh. Arvind Kumar, Director of M/s Vankusu Tradex Pvt. Ltd. under section 114AA of the Customs Act. 1962.”

15. The Court notes that even today, none appears for the Petitioner in the matter. Since the SCN has already been issued in the case and absolute confiscation of the seized consignment has been directed *vide* the OIO dated 17th September, 2025, this writ petition is no longer tenable and has in fact



become infructuous.

16. The Petitioner is, however, left to avail of its remedies in accordance with law in respect of the OIO dated 17th September, 2025 which has been passed by the Department.

17. The writ petition, along with the pending application, is disposed of in the aforesaid terms.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 23, 2025

Ar./kk/ss