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

\+ **W.P.(C) 5870/2025 & CM APPL. 26828/2025**

M/S HAMFER INDIA TRADING .....Petitioner
Through: Mr. Prashant Vashisht, Mr. Sambhav Jain & Mr. Pranav Raj Singh, Advs. (M:9899152568)

versus

PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT) & ANR. .....Respondent
Through: Mr. Shubham Tyagi, SSC CBIC & Ms. Navruti Ojha, Adv. (M:9650049869)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **05.05.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 26828/2025 (for exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) 5870/2025

3. The present petition has been filed by the Petitioner- M/s Hamfer India Trading under Article 226 and 227 of the Constitution of India, *inter alia*, assailing the Order-in-Original no. 50/2024-25/Gr./ADC/Import/ICD/TKD dated 9th April, 2025 (hereinafter, '*impugned order*') passed by Respondent No. 1- Principal Commissioner of Customs (Import).

4. The background of the petition is that the Petitioner is engaged in the trading and manufacturing of tempered glass. Initially, it is stated that the Petitioner sourced goods exclusively from the local market, however, in

pursuit of competitive pricing and enhanced quality, the Petitioner later expanded its sourcing operations to include imports from China and other countries.

5. The case of the Petitioner is that it had imported more than 9,86,000 pieces of tempered glass *vide* Bill of Entry No. 4913504 dated 6th August 2024. However, the Bill of Entry was only filed for 1,00,000 pieces of tempered glass, as a bulk order was placed but the Petitioner was not aware that the entire order was being supplied at the same point in time. This led to the goods being seized and summons being issued to the Petitioner.

6. According to the Petitioner, he has paid the differential duty of Rs.3,73,480/- on 28th January 2025 *vide* TR-6 challan no. 104977 and had also made the payment for release of the goods of a sum of Rs. 24,93,106/- *vide* challan no. 2053732180 dated 26th March 2025.

7. It is submitted by ld. Counsel for the Petitioner that the impugned order does not take the said deposits into consideration and has imposed the payment of differential duty again along with redemption fine and penalties.

8. Heard. A perusal of the record would show that the adjudicating authority would need to reconsider the amounts to be imposed in this matter and rectify the impugned order.

9. Let the Petitioner, accordingly, appear before the adjudicating authority on 15th May, 2025 along with all the requisite documents. The adjudicating authority shall rectify the order accordingly and pass a fresh adjudication order within 30 days.

10. In respect of the said fresh adjudication order which shall be passed by the adjudicating authority, all remedies of the Petitioner are left open.

11. The petition is disposed of in these terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 5, 2025
dj/ck