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

\+ **W.P.(C) 6056/2025**

VAIBHAV KUMAR RASTOGI .....Petitioner

Through: Mr. Viraat Tripathi & Mr. Ajay Singh, Advs.

versus

COMMISSIONER OF CUSTOMS .....Respondent

Through: Mr. Aakarsh Srivastava, Senior Standing Counsel & Mr. Anand Pandey, Adv. (M: 9871094948)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% 04.07.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner- Vaibhav Kumar Rastogi under Article 226 and 227 of the Constitution of India, *inter alia*, assailing the Order-in-Original dated 24th May, 2024 passed by the Respondent-Commissioner of Customs (hereinafter, '*impugned order*').

3. *Vide* the impugned order, the three gold items of the Petitioner have been directed to be absolutely confiscated. The gold items of the Petitioner are as under (hereinafter, '*goods*'):

- One Gold ring, weighing 21 grams;
- One gold kada, weighing 61 grams; and
- One gold Chain, weighing 115 grams.

4. One of the grounds raised by the Petitioner in the challenge to the impugned order is that one gold item *i.e.*, the gold ring is missing in the list

of goods for absolute confiscation.

5. Ld. Counsel for the Respondent submits that a corrigendum has been issued to the impugned order and has been received by the Petitioner on 19th March, 2025. The Petitioner has deliberately concealed filing of this Corrigendum.

6. Considering this position, the actual operative portion of the impugned order would now read as under:

> "***Corrigendum to Order-in-Original No. 1530/003838/21.02.2024/WH/2024-25***
> *The para 21 (iii) of the said Order-in-Original may read as:*
> *I order absolute confiscation of the following goods:-*
> *(i) One Gold ring having average purity 996 with both gross and net weight 21 grams having Assessable value Rs.1,22,035/-*
> *(ii) One gold kada having average purity 999 with both gross and net weight 61 grams having Assessable value Rs.3,54,484/-*
> *(iii) One gold Chain with pendant having average purity 996 with both gross and net weight 115 grams having Assessable value Rs.6,68,289/-*
> *The total Assessable value of all the said gold items is Rs.11,44,808/-*
> *Recovered from the Pax Mr. Vaibhav Kumar Rastogi and detained vide DR No. DR/INDEL4/21.02.2024/003838 dated 21.02.2024 under section 111(d), 111(j) and 111(m) of the Customs Act, 1962;*

7. In these circumstances, the Petitioner is permitted to avail of his appellate remedy in accordance with law before the Commissioner (Appeals) within a period of one month against the impugned order dated 24th May, 2024. The appeal, if filed, within one month shall be decided within a period

of three months.

8. At this stage, ld. Counsel for the Petitioner submits that the Petitioner is willing to re-export the goods. Let this statement be also made before the Commissioner (Appeals).

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

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 4, 2025
dj/ck