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

\+ **CUSAA 81/2025**

M/S VIJENDER SINGH .....Appellant

Through: Dr. Ashutosh, Advocate.

versus

COMMISSIONER OF CUSTOMS .....Respondent

Through: Mr. Harpreet Singh, SSC with Ms. Sanidhya Sharma, Advocate.

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 appeal has been filed assailing the impugned order dated 4th October, 2024 passed by the Customs Excise and Service Tax Appellate Tribunal (hereinafter "*CESTAT*") in ***Customs Appeal No. 51248/2022[DB]***.

3. On 16th May, 2025, after hearing parties, the Court had passed the following order:

> *"5. Ld. Counsel for the Petitioner seeks an adjournment as to enable him to place on record certain other orders relating to other Custom House Agents (hereinafter, 'CHAs') who were similarly placed to the Appellant. Ld. Counsel on instructions from the Appellant- Mr. Vijender Singh submits that those CHAs have been given relief.*
>
> *6. On the last date of hearing i.e. 15th May 2025, the Appellant was directed to produce the said orders passed in respect of the other CHAs. However, despite giving accommodation, the orders have not been produced.*
>
> *7. This Court is not inclined to entertain the present appeal considering the factual situation wherein there was gross miss-deceleration and the conduct of the CHA is extremely doubtful.*

8. However, in the interest of justice, list this matter on 4th July, 2025. It is made clear that if no orders are produced on behalf of the Petitioner, then the matter would proceed as it is.”

4. Today, Dr. Ashutosh, ld. Counsel for the Appellant submits that he wishes to withdraw his *vakalatnama* as the Appellant has not given proper instructions.

5. The Counsel is accordingly discharged.

6. In the facts of this case, *vide* the impugned order, CESTAT has held that there was a gross misdeclaration of the goods in question. The CESTAT considering the nature of misdeclaration, *i.e.*, that they were declared as *‘custom made UV and IR radiation heavy cooling properties wave coated brick faced masonry block made of cement’* but were in fact *rotten cement bricks*, has held that the Custom House Agent (hereinafter “*CHA*”) was responsible for the misdeclaration. The appeal filed by the CHA was accordingly dismissed.

7. This Court is of the opinion that the impugned order does not warrant any interference as there is no substantial question of law arising in the present appeal and, in any event considering the nature of misdeclaration, the Court is not inclined to entertain the present appeal.

8. Accordingly, the Appeal is dismissed. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 4, 2025/*kp/MR/msh*