$~2 TO 5

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

\+ **W.P.(C) 6869/2025 & CM APPL. 31115/2025**

M/S CL INTERNATIONAL & ANR. .....Petitioner

Through: Mr. Arun Bhardwaj, Sr. Adv. with Mr. Ramakant Gaur, Ms. Sneha Arya, Ms. Harshi Gaur, Ms. Meenakshi Sahu, Ms. RoopiniNandam, Ms. Sobiya Manzoor, Advs.

versus

COMMISSIONER OF CUSTOMS EXPORT .....Respondent

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh and Mr. Harsh Singhal, Advs.

3 WITH

\+ **W.P.(C) 6883/2025 & CM APPL. 31184/2025**

ABHISHEK GUPTA .....Petitioner

Through: Mr. Arun Bhardwaj, Sr. Adv. with Mr. Ramakant Gaur, Ms. Sneha Arya, Ms. Harshi Gaur, Ms. Meenakshi Sahu, Ms. RoopiniNandam, Ms. Sobiya Manzoor, Advs.

versus

COMMISSIONER OF CUSTOMS EXPORT ICD TUGHLAKABAD .....Respondent

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh and Mr. Harsh Singhal, Advs.

4 WITH

\+ **W.P.(C) 6916/2025 & CM APPL. 31301/2025**

RAKESH DHAMIR .....Petitioner

Through: Mr. Atul Bhuchar, Adv.

versus

COMMISSIONER OF CUSTOMS EXPORT ICD TUGHLAKABAD
.....Respondent

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh and Mr. Harsh Singhal, Advs.

5 AND

\+ **W.P.(C) 6917/2025 & CM APPL. 31303/2025**

SUNIL KUMAR .....Petitioner

Through: Mr. Atul Bhuchar, Adv.

versus

COMMISSIONER OF CUSTOMS EXPORT ICD TUGHLAKABAD .....Respondent

Through: Mr. Gibran Naushad, SSC with Mr. Suraj Shekhar Singh and Mr. Harsh Singhal, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

<u>O R D E R</u>

% 10.12.2025

1. This hearing has been done through hybrid mode.

2. These petitions are filed by the Petitioners challenging the impugned order dated 30th December, 2024 passed by the Commissioner of Customs (Export), ICD, Tughlakabad, by which penalties and duties have been imposed in the following terms against all the Petitioners:

> *"86.* ***In respect of M/s C.L. International, 43/41, West Punjabi Bagh, New Delhi-110026:***
>
> *(i) I reject the declared FOB value of* ***Rs. 6,89,41,500/- of goods*** *in the live export consignments covered under 08 shipping bills attempted to be exported through ICD, Tughlakabad as detailed in* ***Table-14 of the SCN****, in terms of rule*

*8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and re-determine the same at **Rs. 34,48,500/-** under rule 6 of the rules ibid:*

*(ii) I confiscate the goods having declared FOB value of **Rs.6,89,41,500/-** in the live export consignments attempted to be exported through ICD, Tughlakabad as detailed in **Table-14 of the SCN** and re-determined value of **Rs. 34,48,500/-** as stated in para (i) above, under the provisions of Section 113(i) of the Customs Act, 1962. I give an option to exporter to redeem the impugned goods on payment of Redemption fine of **Rs. 34,48,500/-** under Section 125 of the Customs Act, 1962 in lieu of confiscation.*

*(iii) I reject the collective declared FOB value of Rs. **14,59,98,500/- of goods** in the **past export** consignments covered under 18 shipping bills exported through ICD, Tughlakabad as detailed in **Table-15 of the SCN**, in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and re-determine the same at **Rs. 67,42,919/-**under Rule 6 of the rules ibid;*

*(iv) I hold the goods having declared FOB value of **Rs. 14,59,98,500/-** in the past export consignments exported through ICD, Tughlakabad as detailed in **Table-15** of the SCN and re-determined value of **Rs. 67,42,919/-,** liable for confiscation as stated in para (iii) above under the provisions of Section 113(i) of the Customs Act, 1962; however, as the said goods are not available for confiscation, I refrain from imposing any Redemption fine under Section 125 of the Customs Act, 1962.*

*(v) I impose penalty of **Rs. 1,01,91,419/-** under*

Section 114 (iii) & Rs. ***1,00,00,000/-*** *under Section 114AA of the Customs Act, 1962.*

86.1 I impose penalty of ***Rs. 1,01,91,419/-*** *under Section 114(iii) and Rs.* ***1,00,00,000/-*** *under Section 114AA of the Customs Act, 1962, each on* ***Shri Abhishek Gupta and Sh. Abhinav Gupta,*** *partners of M/s C.L.. International for their acts of commission/Commission in fraudulent export made in M/s C.L. International, as discussed above.*

86.2 1 impose penalty of ***Rs 50,00,000/-*** *under Section 114 (iii) and* ***Rs 10,00,000/-*** *under Section 114AA of the Customs Act, 1962 each on* ***M/s Shri Ram Cargo Movers, M/s Mauli Worldwide Logistics*** *through their proprietors* ***Shri Naresh Kumar*** *and* ***Shri Sunil Kumar*** *respectively, and* ***Shri Sanjay Kumar*** *G-Card Holder of M/s Mauli Worldwide Logistics for their acts of commission/ omission for having abetted the fraudulent export of goods by M/s C.L International and order action under the provisions laid down in Regulation of CBLR, 2013 be initiated.*

86.3 1 impose penalty of ***Rs. 1,01,91,419/-*** *under Section 114(iii) and* ***Rs. 1,00,00,000/-****under Section 114AA of the Customs Act, 1962 on* ***Shri Rakesh Dhamir****, proprietor of M/s Toshnek International Forwarders for his acts of commission /ommission for having abetted the fraudulent export of goods by M/s C.L. International, as discussed above."*

3. There were certain export consignments which were seized by the Directorate of Revenue Intelligence in November/December, 2018 on the ground of alleged mis-declaration of the goods.*Panchnamas*dated 15th December, 2018 and 17th December, 2018were drawn and on the basis of certain test reports which were received alleging mis-declaration, the seizure was effected under section 110 of the Customs Act, 1962.

4. During the course of investigation, statements of the parties were recorded. Mr. Abhishek Gupta, the Petitioner in ***W.P.(C) 6883/2025*** was, in fact, taken into custody around the same time. Mr. Rakesh Dhamir and Mr. Sunil Kumar were the CHA Agents against whom penalty was also imposed.

5. A Show Cause Notice was then issued on 30thAugust, 2023 and the impugned Order-in-Original was passed on 30th December, 2024.

6. Various grounds have been raised by Mr. Arun Bhardwaj, ld. Senior Counsel appearing for the Petitioner, along with Mr. Ramakant Gaur and Mr. Atul Bhuchar, for seeking setting aside of the impugned order dated 30th December, 2024. The primary submission made is that the lifting of samples and testing thereof was done contrary to the procedure prescribed under Section 144 of the Customs Act, 1962. Further, various other grounds have also been raised to challenge the OIO.

7. Mr. Gibran Naushad, ld. Counsel for the Respondent, on the other hand, submits that the testing was done as per lawand also challenges the maintainability of the writ petitions.

8. The Court notes that the impugned order dated 30th December, 2024 is an appealable order and all the Petitioners are willing to avail of the appellate remedy. However, since the limitation period to file the appeal has expired, it is prayed that the permission be granted to file the appeal.

9. In view of this Court, the grounds which are raised in the present writ petition in respect of lifting of samples and the procedure followed in the testing, as also other grounds raised deserve consideration on merits. Under such circumstances, the Court is inclined to extend the period for filing the appeal under Section 129A of the Customs Act, 1962.

10. If the appeals are filed by 15thFebruary, 2026 before the Customs

Excise and Services Tax Appellate Tribunal, as per law, the same shall be entertained on merits and shall not be rejected on the grounds of limitation.

11. Needless to say, this Court has not considered the merits of the contentions raised, nor has given any opinion on the same.

12. All contentions of both parties are left open.

13. The present petitions are disposed of in these terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 10, 2025/*kp/ss*