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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **W.P.(C) 6988/2025 & CM APPL. 31528/2025**  
**M/S ND AND A FASHION PRIVATE LIMITED & ANR.**

.....Petitioners

Through: Dr. G K Sarkar, Ms. Malabika Sarkar  
& Mr. Prasant Srivastava, Adv.  
(Mob: 8447009779)

versus

**COMMISSIONER OF CUSTOMS, ICD, TKD, NEW DELHI**

.....Respondent

Through: Ms. Anushree Narain, SSC with Mr.  
Ankit Kumar, Adv. (Mob:  
9910014337)

**CORAM:**  
**JUSTICE PRATHIBA M. SINGH**  
**JUSTICE RAJNEESH KUMAR GUPTA**

**ORDER**  
**22.05.2025**

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1. This hearing has been done through hybrid mode.

**CM APPL. 31529/2025**

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

**W.P.(C) 6988/2025 & CM APPL. 31528/2025**

3. The present petition has been filed by the Petitioner- M/s ND&A Fashion Private Limited & Anr. under Article 226 of the Constitution of India, *inter alia*, assailing the Order-in-Original bearing no. 109/2024/PRATEEK BHATIA/JC/Export/ICD/TKD dated 26<sup>th</sup> December, 2024 (hereinafter, '*impugned order*') as also the corrigendum to the said order dated 04<sup>th</sup> March, 2025, by which a demand of Rs. 33,38,768/- has been raised against the Petitioner.



4. The issue in the present case relates to undervaluation of goods which were exported by the Petitioner for the purpose of claiming duty draw-back.
5. The Court has perused the impugned order which clearly records that the Petitioner was given an opportunity of hearing. Even an opportunity of cross-examination was given to the Petitioner and thereafter, a detailed order has been passed.
6. The impugned order is clearly an appealable order under Section 128 of the Customs Act, 1962 to the Commissioner (Appeals).
7. The Petitioner is free to avail of all its appellate remedies in accordance with law.
8. All questions are left open. The Court has not considered the merits of the case.
9. At the request of Id. Counsel for the Petitioner, the appeal may be filed by 15<sup>th</sup> July, 2025 in which case, it shall not be dismissed on the ground of limitation.
10. Petition is disposed of in these terms. Pending application(s), if any, is also disposed of.

**PRATHIBA M. SINGH, J.**

**RAJNEESH KUMAR GUPTA, J.**

**MAY 22, 2025**

kk/ck