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

+ **W.P.(C)-10380/2025**

SACHIN GUPTA .....Petitioner

Through: Mr. Pawan, Adv.

versus

COMMISSIONER OF CUSTOMS .....Respondent

Through: Mr Akash Verma, Sr. Standing  
Counsel, CBIC with Ms Aanchal  
Uppal, Adv.

~2 AND

+ **W.P.(C)-10386/2025**

SAHAJ DEWAN .....Petitioner

Through: Mr. Pawan, Adv.

versus

COMMISSIONER OF CUSTOMS .....Respondent

Through: Mr Akash Verma, Sr. Standing  
Counsel, CBIC with Ms Aanchal  
Uppal, Adv.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE RENU BHATNAGAR**

**ORDER**

% **06.02.2026**

1. This hearing has been done through hybrid mode.

**CM APPL.8160/2026 in W.P.(C)-10380/2025**

**CM APPL.8153/2026 in W.P.(C)-10386/2025**

2. These are applications filed by the Respondent seeking clarification of the order dated 26<sup>th</sup> November, 2025 passed by this Court to the effect that if any other proceedings under Section 124 of the Customs Act, 1962 have to be initiated against the Petitioners the same should be permitted.

3. In the said order dated 26<sup>th</sup> November, 2025, it has been clearly



observed that gold items are not used gold items and had in fact been purchased in Dubai and brought to India. Costs have also been imposed upon the Petitioners *vide* the said order.

4. Accordingly, while the order dated 26<sup>th</sup> November, 2025 shall be given effect to, the release of the goods shall not in any manner come in the way of the Customs Department from proceeding against the Petitioner under Section 124 of the Customs Act, 1962 in accordance with law, if the same is permissible.

5. The Petitioners shall appear before the Customs Department on **20<sup>th</sup> February, 2026 at 11:00 AM** in person or through an Authorised Representative, in which case, a proper email from the Petitioner or some form of communication to be sent to the Customs Department that the Petitioner has authorised the concerned Authorised Representative to appear on behalf of the Petitioner.

6. At this stage, Id. Counsel for the Petitioner submits that the costs imposed *vide* order dated 26<sup>th</sup> November, 2025 have been deposited.

7. Accordingly, let the receipt of the same be produced before the Customs Department on 20<sup>th</sup> February, 2026 and the goods of the Petitioners shall be released in terms of order dated 26<sup>th</sup> November, 2025.

8. It is made clear that no warehousing charges shall be payable by the Petitioner from 26<sup>th</sup> November, 2025 till the date of release.

9. The Nodal Officer mentioned below shall facilitate the Petitioner's appearance before the competent authority for compliance with the present order:

***Mr. Mukesh Gulia, Superintendent, Legal  
Office of Commissioner, Customs***



**IGI Airports, T-3, New Delhi**  
**Email id: [igilegaldelhi@gmail.com](mailto:igilegaldelhi@gmail.com)**

10. The applications are disposed of in the above terms.

**PRATHIBA M. SINGH, J.**

**RENU BHATNAGAR, J.**

**FEBRUARY 06, 2026**  
*dj/ck*