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

+ **W.P.(C) 12438/2025**

**SANTOSH TIMBER TRADING CO. LTD.** .....Petitioner

Through: Mr. Pushkar Khanna, Adv.  
(M:9718742893)

versus

**COMMISSIONER (APPEALS) CUSTOMS & ANR.** ....Respondents

Through: Mr. Avijit Dikshit, Standing Counsel  
for R-1 & 2. (M:9650481199)

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE SHAIL JAIN**

**ORDER**

% **19.08.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner seeking directions to Respondent No. 1- Commissioner (Appeals) Customs, to decide the appeals filed by the Petitioner against the Order-in-Original dated 10th February, 2022 under Section 128 of the Customs Act, 1962.
3. The case of the Petitioner is that they had imported certain goods and had submitted the bills of entries for assessment in February, 2015. The transaction value was disputed by the Customs Department and the duty amount was enhanced.
4. The Petitioner, thereafter, cleared the goods under protest after depositing the enhanced duty amount. The arbitrary enhancement was challenged by the Petitioner by way of three appeals before the Statutory Appellate Authority.
5. However, it is the case of the Petitioner that till date the appeals are not



being heard, even though the appeals were filed way back in March, 2022. Ld. Counsel highlights the fact that under Section 128A(4A) of the Customs Act, 1962, a six month time period is given to the appellate authority for adjudicating the appeal. The relevant provision is extracted herein below:

**128A. Procedure in appeal.—(1) The [Commissioner (Appeals)] shall give an opportunity to the appellant to be heard if he so desires.**

**XXXX**

**[(4A) The Commissioner (Appeals) shall, where it is possible to do so, hear and decide every appeal within a period of six months from the date on which it is filed.]**

6. Considering the fact that the appeals under the said provision have to be decided in a time bound manner, the date of hearing before the Commissioner (Appeals) is fixed on 22<sup>nd</sup> September, 2025 for hearing of the appeals.
7. After hearing the appeals on 22<sup>nd</sup> September, 2025, the Commissioner (Appeal) shall pass a speaking order within a period of two months.
8. The present petition, along with pending applications, if any, stands disposed of.

**PRATHIBA M. SINGH, J.**

**SHAIL JAIN, J.**

**AUGUST 19, 2025**

**Sk/ss**