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

\+ **W.P.(C) 12619/2025**

GOVIND GLOBAL VENTURES PVT. LTD. .....Petitioner

Through: Mr. Prem Ranjan Kumar, Adv.

versus

THE COMMISSIONER OF CUSTOMS (ADJUDICATION) .....Respondent

Through: Mr. R. Ramchandran, SSC with Mr. Prem Ranjan, Adv.

**CORAM:**
**JUSTICE PRATHIBA M. SINGH**
**JUSTICE RENU BHATNAGAR**

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

**% 24.11.2025**

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner - Govind Global Ventures Pvt. Ltd. under Articles 226 and 227 of the Constitution of India, *inter alia*, challenging the Order-in-Original dated 26th July, 2024 (hereinafter, *'impugned order'*) and the subsequent corrigendum dated 9th October, 2024 passed by the Office of the Commissioner of Customs (Adjudication), New Delhi..

3. The grievance of the Petitioner is that the Show Cause Notice (hereinafter, *'SCN'*) was initially issued on 2nd February, 2016 and notices for personal hearing were thereafter issued to the Petitioner.

4. Initially, the Petitioner had prayed for an adjournment of the personal hearing and, thereafter, prayed for certain documents to be served, which were also served upon the Petitioner.

5. However, Mr. Prem Ranjan, ld. Counsel for the Petitioner submits that the matter was then placed in the call book and no personal hearing notices were received post the decision in ***Review Petition No. 400 of 2021*** titled

***Commissioner of Customs V. M/s Canon India Pvt. Ltd.*** (hereinafter, *'Canon II'*) by the Supreme Court.

6. Ld. Counsel for the Petitioner further points out that in the impugned order, it is recorded that three notices were issued to the Petitioner on 9th January, 2024, 6th February, 2024 and 12th March, 2024. However, none of these notices were received by the Petitioner. The impugned order, in fact, has been passed *ex parte*, without hearing the Petitioner.

7. Ld. Counsel for the Petitioner submits that even the impugned order has not been served upon the Petitioner by e-mail or by any other mode. It was only when the Petitioner approached the Department to find out the status that he was informed of the same.

8. On 21st August, 2025, after hearing the ld. Counsel for the parties, the following order was passed:

> *"9. Issue notice. Mr. Ramchandran, Id. Counsel accepts notice. Let Id. Counsel seek instructions on the short issue as to whether the notices issued to Petitioner on 9th January, 2024, 6th February, 2024 and 12th March, 2024 were served to the Petitioner or not and if yes, then on what dates. Let a short affidavit be filed in this regard within two weeks.*
>
> *10. Though the impugned order would be an appealable order, however, the Court would like to ascertain that the principles of natural justice have been complied with or not.*
>
> *11. In the meantime, no coercive measures shall be taken against the Petitioner, as it is submitted by Id. Counsel, that in fact, a deposit of Rs.39,00,000/- has already been made by the Petitioner with the Department.*
>
> *12. List on 7th November, 2025."*

9. Today, Mr. R. Ramchandran, ld. SSC for the Respondent has made submissions. He has also filed an affidavit dated 3rd November, 2025 of Mr. Rahul Ramesh Nangare, who is the Commissioner of Customs

(Adjudication). As per him, insofar as written submissions and personal hearings are concerned, the stand of the Department is that in the present matter in view of the decision in ***Union of India & Ors. vs. Mangali Impex Limited, Special Leave Petition (C) No. 20453 of 2016***, an intimation was given on 31st May, 2021. Thereafter, once the decision in ***Canon India Pvt. Ltd. v. Commissioner of Customs, 2021 (18) SCC 563*** (hereinafter, *'Canon I'*) was rendered, further intimation was given on 13th July, 2021.

10. After the enactment of the Finance Act, 2022 and the change in the Adjudication Authority, notice for personal hearing was issued to the Petitioner on 09th January, 2024. All the notices were sent through speed post. However, the Petitioner did not appear before the Adjudicating Authority.

11. The impugned order is stated to have been dispatched on 26th July, 2024 and the corrigendum on 09th October, 2024, however, the case of the Petitioner is that there is no delivery receipt for the same. Ld. Counsel for the Petitioner further submits that there is no tracking report which has been filed on record.

12. Mr. R. Ramchandran, ld. SSC submits many notices have been issued by speed post, though the Department is unable to prove the service.

13. Heard. It is indeed unfortunate that though the proper speed post tracking receipt has been filed for the various notices and the impugned order, there are no delivery reports for the same.

14. The impugned order has imposed the following demands:

> “ **4. Order**
>
> *4.1) The value of imported goods under 68 bills of entry in annexure Xl and X2 with declared assessable value of Rs 6,04, 16,599/- is rejected under Section 14 of the Customs Act, 1962 read with rules 12 of the Customs Valuation (Determination of value of imported*

*Goods) Rules, 2007 and the assessable value is re-assessed as Rs 10,36,98,699/in terms of provisions of Section 14 of the Customs Act '1962 read with Rules 3(1)(C) and 10( 1 )( e) of the said Customs Valuation (Determination of value of imported Goods) Rules, 2007.*

***4.2) The Customs duty of Rs 1,29,49,718/- (Rupees One Crore Twenty Nine Lakh Forty Nine Thousand Seven Hundred Eighteen Only) is held as short-paid by M/s Govind Global Ventures Pvt. Ltd. [EC 0512064342] under Section 28(4) of Customs Act, in respect of imported goods covered in 68 bills of entry under annexure Xl and X2. Out of this. Rs 90,07,987/- is held short paid for imports made at jurisdiction of Nhava Sheva III and Rs 39,41,731/- is held short paid for imports made at jurisdiction of ICD Tughlakbad (Imports).***

*4.3) Amount deposited of Rs 39,00,000/- (Rupees Thirty-Nine Lakh] is appropriated against he recoverable amount of Rs 39,41,731/- at ICD Tughlakabad (Imports). The amount deposited is adjusted against the amount due on FIFO basis with the payment adjusted first against the customs duty short paid in the first filed bill of entry and then against the second filed bill of entry and so on.*

*4.4) The interest at appropriate rate is held recoverable under Section 28AA of the Customs Act, 1962 on the customs duty short paid, from the first day of the month succeeding the month in Which the duty ought to have been paid, i.e. the month of filing of bill of entry in the annexure Xl and X2.*

*4.5) The seized goods of declared value of Rs 1.71,94,790/- are held as confiscated under Section 1li(m) of Customs Act. A redemption fine of Rs 1,20,00,000/- [Rupees One Crore Twenty Lakh Only] is imposed under second proviso to Section 125 of Customs act.*
*The other imported goods of declared value Rs 4,32,21,809/- are held as liable to confiscation under Section 111 (m) of Customs Act. However, no goods are confiscated as these are not physically available and were not released on bond. So, no redemption fine under Section 125 of Customs act is imposed.*

*4.5) The imported goods are held as not liable to confiscation under Section 11 l(d) of Customs  Act.*

*4.6) A penalty of Rs 1,29,49,71 8/- (Rupees One Crore Twenty Nine Lakh Forty Nine Thousand Seven Hundred Eighteen Only) is imposed on M/s Govind Global Ventures Pvt. Ltd. under Section 114A of Customs Act. This penalty is payable in same proportion as the duty short-paid at different jurisdictions.*

*4.7) A penalty of Rs 10,00,000/- (Rupees Ten Lakh) is imposed on Mr. Vikram Todi (Director  Mis Govind Global) and of Rs 10,00,000/- (Rupees One Lakh) on Mr. Gopal Todi (Director  M/s Govind Global) under Section 114AA of Customs Act.*
*This penalty is payable at Nhava  Sheva III, jurisdiction with the highest duty shortpaid."*

15. Initially, this Court was inclined to relegate the Petitioner to the Appellate stage, however, the Court notes that the Petitioner has already deposited a sum of Rs. 39,00,000/- during the process of investigation. The total demand raised in the impugned order is to the tune of Rs. 1,29,49,718/-.

16. Out of the above amounts demanded, even if usual pre-deposit is considered, it would be 10% whereas the deposit already made by the Petitioner is higher. Since the Petitioner has, for whatever reason not been heard and no reply was filed due to the matter having been put in the call book, in the interest of justice, the matter is remanded back to the concerned Adjudicating Authority. Accordingly, the impugned order is set aside *qua* the Petitioner.

17. Let the RUDs be furnished to the Petitioner by 20th December, 2025. The Petitioner shall thereafter,  file a reply to the notices by 20th January, 2026.

18. The Petitioner shall be afforded a personal hearing. The notice for

personal hearing shall be given on the following e-mail address and mobile number:

- ***E-mail Address:*** ***vikramtodi@yahoo.co.in***
- ***Mobile Number-9958487892***

19. After hearing the Petitioner, the SCN dated 2nd February, 2016 shall be decided and a fresh order shall be passed in accordance with law.

20. Since the matter shall now be heard and a proper opportunity shall be provided to the Petitioner, the delay in adjudication shall no longer be an objection.

21. In future, the Department shall ensure that whenever notices are issued through speed post, the tracking receipts and the delivery reports shall be maintained properly in the database.

22. The petition along with pending application(s), if any, is disposed of.

23. Copy of this order be communicated to the OSD (legal), CBIC through email (Osd-legal@gov.in) for necessary information and compliance. Let Mr. Anurag Ojha, ld. Sr. Standing Counsel, also communicate this order to the OSD (Legal), CBIC for necessary information.

**PRATHIBA M. SINGH, J.**

**RENU BHATNAGAR, J.**

**NOVEMBER 24, 2025***/tg/ck*