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

+ **W.P.(C) 872/2025 & CM APPL. 4232/2025**

M/S PANKAJ METALS

.....Petitioner

Through: Mr. Raushan Kumar, Advocate

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr. Avijit Dikshit, Standing Counsel
with Ms. Monika Verma, Advocate

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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12.01.2026

CM APPL. 1634/2026(seeking condonation of delay in filing rejoinder)

1. The present application is filed by the petitioner seeking condonation of delay of 60 days in filing the rejoinder.
2. For the reasons stated in the application, the application stands allowed and delay of 60 days in filing rejoinder is hereby condoned.
3. The application stands disposed of.

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4. The impugned order has been passed by the Joint Commissioner, wherein CVD has been held to be imposable at the rate of 14.76% of the CIF value.
5. The order is appealable under Section 128 of The Customs Act, 1962.
6. The only reason for not filing the appeal is the number of proceedings



in the form of appeals viz., the petition that will have to be initiated. The aforesaid reason cannot be said to be sufficient to exonerate the petitioner from the principle of taking recourse to the alternate remedy of appeal. We are sensitive to the fact that the appellate remedy is a creation of statute.

7. That being so, we deem it appropriate to dispose of the petition by observing that the petitioner can take recourse to the remedy of appeal as provided under Section 128 of The Customs Act, 1962.

8. As such, the present petition stands disposed of with above observation.

9. Accordingly, pending application also stands disposed of.

10. In case if the issue of limitation arises, the time spent by the petitioner in prosecuting the present remedy be taken into account.

11. Needless to clarify, we have not gone into the merits of the matter.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 12, 2026/pr/sk