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

+ **W.P.(C) 1413/2026 & CM APPL. 6953/2026**

IMBESH IMPORTERS PRIVATE LIMITEDPetitioner

Through: Ms. Priyanka Sethia and
Mr. Lakshay, Advocates

versus

**THE COMMISSIONER OF CUSTOMS (ACC EXPORTS) AND
ORS.**Respondents

Through: Mr. Vishal Chadha, Senior Standing
Counsel along with Mr. Chandan
Kumar, Advocate for Customs

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER
22.05.2026

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1. The prayer is for the provisional release of the detained goods.
2. The goods were imported by the petitioner on 28th December, 2025.
3. The respondent alleges misdeclaration and has carried out the physical verification numerous times.
4. The petitioner is unable to understand its position particularly when the respondents are not moving forward *qua* the goods in question.
5. As such, we deem it appropriate to pass the following order:
 - a) The respondent, in any case by 28th May, 2026 shall issue a show cause notice to the petitioner, if so desired.
 - b) If the show cause notice is not issued on the said date, the petitioner's



prayer for provisional release shall be forthwith attended and the communication be issued to the petitioner.

6. The aforesaid order is passed keeping in mind the complete callous and negligent approach of the officers in only inspecting the goods numerous times, yet not taking any statutory action to its logical end.
7. Once the show cause notice is issued, if the petitioner submits the reply within two weeks thereafter, the order to be passed on such show cause notice be communicated to the petitioner within four weeks thereafter.
8. The petition accordingly stands disposed of.
9. In case if the order is adverse, the same shall be open for challenge by the petitioner.
10. In case if it is noticed that the officers are negligent and have caused any delay in the matter, the Court will look into the aspect of waiving of warehouse charges, and if so required to be recovered from the defaulting officers.
11. Pending applications, if any, also stand disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 22, 2026
gs/sg