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

+ W.P.(C) 2489/2026 & CM APPL. 25707/2026

SHRI JAYPROKASH AGARWALA

.....Petitioner

Through: Mr. Satish Sundar, Advocate.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS (PREVENTIVE),
DELHI AND ORS

.....Respondents

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

+ W.P.(C) 2524/2026 & CM APPL. 25708/2026

M/S M.K. COMMODITIES

.....Petitioner

Through: Mr. Satish Sundar, Advocate.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS (PREVENTIVE),
DELHI AND ORS

.....Respondents

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

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

20.04.2026

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1. We are informed that to the show-cause notice issued under Section 124 of the Customs Act, 1962, the petitioners have already submitted a reply.



2. In that view of the matter, and particularly, having regard to the mitigating circumstances as could be inferred from the show-cause notice, Panchnama, and the statement of the petitioners under Section 108 of the Act, which lie at Annexure P-5 in W.P.(C) 2489/2026 and Annexure P-4 in W.P.(C) 2524/2026, wherein smuggling of the seized goods from Nepal was admitted, we are not inclined to show indulgence thereby exercising discretion in favour of the petitioners based on the judgment of the Madras High Court dated 16th March, 2026 in ***M/s Nakoda Trade Point v. the Principal Commissioner of Customs (Preventive) & Ors.*** rendered in W.P.(C) 2347/2026, so also by a Division Bench of this Court *vide* order dated 07th August, 2025 in the matter of ***M and V Marketing and Sales Private Limited v. Intelligence Officer DRI HQRS New Delhi & Ors.***

3. However, the reading of the show-cause notice, the statement of the petitioners in categorical terms gives us a *prima facie* impression that the goods were smuggled by the petitioners. The other mitigating circumstance is that the goods were found to be stored in bags which were bearing marks of foreign origin.

4. In that view of the matter, we are not inclined to exercise the discretion in reducing the amount of bank guarantee as reflected in the provisional release order.

5. The petitions accordingly stand dismissed along with pending applications, if any.

6. However, we make it clear that the proceedings be concluded in any case within a period of ten weeks from today *qua* the show-cause notice to which the petitioners have already submitted a reply.



7. The date already fixed, i.e. 20th May, 2026, stands cancelled.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 20, 2026

Sk/av