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

+ **W.P.(C) 3046/2026 & CM APPL. 14701/2026**

JATIN GARG

.....Petitioner

Through: Mr. Prashant Malik and Mr. Aman
Kharb, Advs. (Through VC)

versus

COMMISSIONER OF CUSTOMS & ORS.

.....Respondents

Through: Mr. Piyush Beriwal and Ms. Neha
Kamboj, Advs. for R-1 to R-3

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

% **11.03.2026**

1. Based on the order-in-original dated 10th July, 2025 passed in favour of the petitioner, the petitioner has sought a relief of release of the detained articles which were detailed *vide* receipt dated 20th June, 2024.
2. It is the contention of the petitioner that even if the appeal is preferred by revenue, in view of absence of any interim relief, the petitioner is entitled to release of the detained goods.
3. As against above, the counsel for the respondent, who is appearing on advance notice, states that the appeal preferred can be decided expeditiously in time bound manner.
4. Having appreciated the aforesaid submissions, we deem it appropriate to record a statement made by the counsel appearing for the respondent that



within next 72 hours from now, the respondent shall ensure the service of memo of appeal along with all the annexures on the petitioner. We permit the petitioner to appear before the Commissioner of Appeals on 23rd March, 2026 at 11:00 AM.

5. We direct the Commissioner of Appeals to decide the appeal in any case within a period of four weeks from the date of appearance of the petitioner.

6. The order be communicated forthwith thereafter to the petitioner. Liberty to approach afresh is granted to the petitioner in case the order is adverse to his interest.

7. In view of the aforesaid terms, the petition along with pending applications, if any, stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 11, 2026

gs/av