



\$~69

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

+ **W.P.(C) 3291/2026**

DINESH KUMAR DHINGRA

.....Petitioner

Through: Mr. D S Chadha, Ms. Prabjyoti K
Chadha, Ms. Harsimran Kaur,
Advocates.

versus

COMMISSIONER OF CUSTOMS NEW DELHIRespondent

Through: Ms. Anushree Narain, Sr. Standing
Counsel with Mr. Naman Choula and
Mr. Yamit Jetley, Advocates.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

%

16.03.2026

1. The petitioner, who is informed to be a British national, entered India on 28th October, 2024.
2. Since he was carrying gold, the same was detained against a detention receipt dated 28th October, 2024 and an Order-in-Original confiscating the gold in question along with two I-phones came to be passed on 30th July, 2025.
3. Immediately thereafter, since the petitioner had an intention to file an appeal, a statutory pre-deposit was made on 7th August, 2025 of ₹45,000/-.
4. It is the case of the petitioner that the petitioner remained busy with his son's wedding and instructed a lawyer to file the appeal. However, the appeal could not be filed by the lawyer for the reasons best known for which



he is taking appropriate steps.

5. Drawing support from the Challan of pre-deposit dated 7th August, 2025, for an amount of ₹45,000/-, the contentions are that there were no intention to delay the proceedings on the part of the petitioner and in such an eventuality, this Court may direct the respondent to accept the appeal by condoning delay, if any.

6. The prayer is resisted by the learned counsel for the respondent on the ground that the appeal, if not already submitted, cannot be accepted beyond the period.

7. Having considered the submissions, we are of the view that the extraordinary jurisdiction, in the given facts and circumstances of the case, is required to be exercised as the petitioner has shown *bona fides* by depositing a statutory pre-deposit within the period prescribed under law.

8. In this view of the matter, we deem it appropriate to direct the respondent appellate authority to accept the appeal of the petitioner if so tendered within a period of one week from today, as the petitioner has already made a pre-deposit on 7th August, 2025 of an amount of ₹45,000/-.

9. We further make it clear that in case if the appeal is not tendered within a period of two weeks from today, the petitioner loses his chance to prefer an appeal.

10. It is further made clear that the submission of appeal shall proceed with the payment of cost of ₹5000/- in the account of D.H.C.B.A. Costs Account i.e., saving account no. 15530110179338 (IFSC- UCBA0001553), Bank Name- UCO Bank, Branch- Delhi High Court within a period of two weeks from today.

11. The present petition, along with pending applications, if any, stands



disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 16, 2026

Sk/sg