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

+ **W.P.(C) 3490/2026**

PROGRESSIVE ALLOYS INDIA PRIVATE LIMITED.....Petitioner
Through: **Ms. Ayushi Gupta, Adv.**

versus

UNION OF INDIA & ORS.

.....Respondents

Through: **Mr. Sukrit Seth, Senior Panel Counsel**
for R-1
Mr. Anurag Ojha, SSC with Mr.
Dipak Raj, Mr. Aryaman Singh
Chouhan, Advs. for R-4

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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21.05.2026

1. Heard.
2. The Director General of Central Excise (Intelligence) carried out certain seizures against the petitioner, which are in the nature of zinc ingots, tin ingots, and nickle sheets, which were valued at around Rs. 3.78 crores under Section 110 of the Customs Act, 1962.
3. The currency in the aggregate of Rs. 1.5 crores was also seized.
4. It is the case of the petitioner that respondent issued a show-cause notice dated 04th June, 2013, which has not been taken to its logical end.
5. As such, it is urged that the same violates not only the constitutional rights under Article 14 but also Article 19(1)(g) of the Indian Constitution.
6. The directions, as such, are sought from this Court to the respondent



for setting aside the show-cause notice and to release the seized goods.

7. Counsel for the petitioner states that goods were released, however, the cash remains attached with the respondent.

8. If not already filed, she states that within a period of eight weeks from today, a written reply to the show-cause notice shall be filed.

9. In response to the above, the counsel for the respondent, *Mr. Anurag Ojha*, submits that the delay caused in deciding the show-cause notice is due to the pendency of the issue before the Apex Court in the GMR matter.

10. However, according to him, if so required, and if petitioner warrants, the proceedings qua the show-cause notice can be decided in reasonable period.

11. As such, we direct the respondent to decide the proceedings, viz. the show-cause notice dated 04th June, 2013, expeditiously and in any case within a period of twelve weeks from the date of submissions of the reply to the show-cause notice by the petitioner.

12. The petition, accordingly, stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 21, 2026/DM/ST