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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **CRL.M.C. 2790/2023**
DIRECTORATE OF REVENUE INTELLIGENCEPetitioner
Through: Mr. Aniruddha Deshmukh, Advocate.
versus
BHARAT SHANTILAL SHAHRespondent
Through: Mr. Rupesh Kumar, Sr. Advocate with
Mr. Harsh Rai Singh, Advocate.

CORAM:

HON'BLE MR. JUSTICE MANOJ JAIN

ORDER

% **06.04.2026**

1. The respondent herein was enlarged on bail by learned Trial Court *vide* order dated 17.02.2023 and the petitioner-Department i.e. Directorate of the Revenue Intelligence (DRI) has taken exception to the abovesaid order and seeks setting aside of such bail order.
2. Learned Senior Counsel for the respondent submits that the respondent had filed an appeal before the Customs, Excise & Service Tax Appellate Tribunal and his such appeal has already been allowed by Learned Tribunal *vide* order dated 08.12.2025 and the impugned order dated 25.06.2024 passed by the Commissioner of Custom which imposed penalty upon the appellant has already been set aside. He submits that in view of the abovesaid development, nothing survives in the present matter.
3. Learned Senior Standing Counsel for the petitioner does admit the abovesaid development but submits that they are in the process of challenging the abovesaid order dated 08.12.2025.
4. In view of the above, the present application seeking setting aside of bail order dated 17.02.2023 is, hereby, disposed of with liberty to DRI to file petition afresh, in case the abovesaid order dated 08.12.2025 is set aside.



5. All rights and contentions of parties are, however, left open.

MANOJ JAIN, J

APRIL 6, 2026/da/sa