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

\+ W.P.(C) 5493/2026 CM APPL. 26932/2026

BREWTUS BEVERAGES PVT LTD THROUGH ITS DIRECTOR MR RAJAN CHANANA .....Petitioner

Through: Ms. Kannopriya Gupta, Adv.

versus

UNION OF INDIA & ANR. .....Respondents

Through: Mrs. Arti Bansal, CGSC and Ms. Neha Ghugtyal, Advs. for R-1

Mr. Shubham Tyagi, SSC, Ms. Navruti Ojha and Mr. Rishab Chauhan, Advs. for R-2

Mr. Harpreet Singh, SSC, Ms. Suhani Mathur and Mr. Jatin Kumar Gaur, Advs.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE VINOD KUMAR

O R D E R

% 28.04.2026

1. By way of the present writ petition, the petitioner has challenged order dated 31.01.2025 passed by the Assistant Commissioner of Customs ICD TKD Import, *(hereinafter referred to as 'Assistant Commissioner')* New Delhi; *inter alia* alleging that before passing the impugned order, the petitioner's application for remission of customs duty filed under Section 23(2) of the Customs Act, 1962 *(hereinafter referred to as 'the Customs Act')* on 25.08.2023 was not considered.

2. Learned counsel for the petitioner submitted that 910 cases of imported beer were damaged during the shifting of the goods from one port to other, and accordingly the petitioner had moved an application seeking

relinquishment of the said goods and remission of customs duty in respect thereof. However, the Assistant Commissioner did not consider the said application and proceeded to pass a final order raising a demand for customs duty along with interest and penalty on the entire goods, including 910 cases of imported beer.

3. Though, we find that the petitioner's application dated 25.08.2023 has not been considered by the Assistant Commissioner but since an order has already been passed, the petitioner is required to avail the statutory remedy, wherein the concerned Appellate Authority can consider the petitioner's contention in relation to the application dated 25.08.2023.

4. No extraordinary facts have been brought to our notice warranting the exercise of the extraordinary jurisdiction of this Court under Article 226 of the Constitution of India.

5. We, therefore, relegate the petitioner to file appeal under Section 128 of Customs Act.

6. In case, the appeal is preferred within thirty days from today, the concerned Appellate Authority shall consider the same on the merits, without rejecting the appeal on the ground of delay, as the petitioner was *bonafidely* pursuing the present writ petition.

7. The writ petition stands disposed of along with pending application.

DINESH MEHTA, J

VINOD KUMAR, J

APRIL 28, 2026/*ss*