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

\+ W.P.(C) 5518/2026

M/S CHAMPION COMPUTERS PVT. LTD. & ORS......Petitioners

Through: Mr. Mayank Sharma and Ms. Vidushi Shubham Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS (PREVENTIVE) .....Respondent

Through: *Nemo.*

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

<u>O R D E R</u>

% 24.04.2026

<u>CM APPL. 27060/2026 (*Exemption)*</u>

1. Exemption allowed, subject to all just exceptions.

2. The application stands disposed of.

<u>W.P.(C) 5518/2026</u>

3. Heard.

4. The prayer in the petition reads thus:-

> *"(a) Issue a Writ of certiorari or mandamus or any other appropriate writ, order or direction, to Learned CEST AT to allow filing of appeals against Order-in-Original No. DLI/Cus/ Prev/Pr.Commr./DKG/ 07/ 2025-26 dated 21.01.2026 passed by Ld. Respondent without insisting on the requirement of pre-deposit amount under Section 129E of the Customs Act, 1962; and*

b) Pass such other order(s) or direction(s) as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case and in favour of the Petitioners."

5. The challenge is to the Order-in-Original dated 21st January, 2026.

6. The contention of the petitioner in support of the prayer is that the petitioner is facing financial hardship, as not only his bank accounts are attached, but there are proceedings for recovery pending against him. In such a situation, the petitioner is financially distressed and is unable to make the statutory pre-deposit as mandated under Section 129E of the Customs Act, 1962.

7. Reliance is placed on the Division Bench judgment of this Court in the matter of ***Mohammed Akmam Uddin Ahmed & Ors*. v. *Commissioner Appeals Cutoms and Central Excise & Ors.*** (2023:DHC:2846-DB).

8. We have considered the aforesaid submissions in the light of the of the very factual matrix of the case in hand, *viz.* the situation which was artificially created because of the conduct of the petitioner, leading to all his bank accounts being declared as Non-Performing Assets (NPA) and the banks approaching the competent authority against the petitioner for attachment and recovery.

9. The self-created situation by the petitioner himself is sought to be relied on so as to espouse the cause of establishing financial hardship in the matter of exemption to be granted from pre-deposit as provided under Section 129E of the Customs Act, 1962.

10. In our opinion, the conduct of the petitioner, for which he himself is responsible, cannot form the basis for directing the authorities to act contrary to the statutory provisions, thereby permitting the petitioner to file

the appeal without making the statutory deposit.

11. Reliance placed by the learned counsel for the petitioner in the matter of ***Mohammed Akmam Uddin Ahmed*** (supra) is wholly misplaced, as in the said matter, the Court was dealing with the social status of the petitioner therein, who was a daily earner, whereas in the case in hand, the petitioner has imported certain material which was to be used for a particular purpose, and misuse of the same has led to the fastening of the liability on the petitioner.

12. In that view of the matter, we see no reason to pass an order in exercise of extraordinary jurisdiction, thereby directing the authorities to act contrary to the statutory provisions.

13. That being so, the present writ petition lacks merit and stands dismissed.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 24, 2026/*sky/st*