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

+ **W.P.(C) 5841/2026**

VIVEK LUHADIYA

.....Petitioner

Through: Mr. Sharat Gopal, Mr. Vinu Vincent,
Mr. Syamkrishnan K, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Ms. Anushree Narain, Sr Standing
Counsel with Mr. Yamit Jetley, Adv.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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29.04.2026

1. An order of seizure and confiscation viz. on Order-In-Original ('OIO') is subjected to an appeal which is informed to be pending consideration from 20th June, 2025, preferred under Section 128 of the Customs Act.
2. It is the case of the petitioner that gold which was seized and confiscated has already been disposed of.
3. Citing the cause of financial hardship, it is his case that either the hearing of the appeal be expedited or this Court may consider the entire issue in the present petition.
4. The counsel for the respondent submits that there is no necessity to re-open the issue in the present petition as the adjudication through OIO was



already concluded on 31st March, 2025 and substantial statutory appeal of the petitioner is pending consideration before the Appellate Authority.

5. Having considered the aforesaid, we are of the view that the issue of financial hardship as is being sought to be canvassed before us, we deem it appropriate to allow the petitioner to move before the Appellate Authority for expeditious disposal of the appeal.

6. We direct the Appellate Authority to consider such request having regard to the hardship expressed by the petitioner and the fact that the gold which was seized and confiscated has already been disposed of.

7. Let the appeal, in such an eventuality, be decided expeditiously.

8. In terms of the aforesaid, the present petition stands disposed of.

9. We record the statement made by the counsel appearing for the petitioner that he is authorized by the counsel *Mrs. Kavitha K.T.* to appear and argue the matter. He undertakes to file the memo of appearance within a period of one week from today.

10. At this stage, *Mr. Sharat Gopal*, learned counsel for the petitioner appears and has submitted his memo of appearance and the same is taken on record.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 29, 2026/sky/ok