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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **CS(COMM) 343/2023 & I.A. 10180/2023**

GREAT GALLEON VENTURES LIMITEDPlaintiff
Through: Mr. Kapil Wadhwa and Ms. Priyanshi
Bhageria, Advocates.
versus

**CHAMPA PREMA TANDEL SOLE PROPRIETOR OF DHARMESH
DISTILLERY & ANR.**Defendants
Through: Ms. Shruti Gopal, Advocate for D-1.
Ms. Priyanka Terdal and Mr. Santosh
Ramdurg, Advocates for Excise
Deptt./D-2.

CORAM:
HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

% **ORDER**
19.03.2026

1. On 16.02.2026, this Court had passed the following order:

"I.A. 4206/2026 (Under Order XXIII Rule 3)

1. *In view of the fact that the Settlement Agreement dated 16.12.2025 executed under the aegis of Delhi High Court Mediation and Conciliation Centre is already on record, the instant application may not be required to be adjudicated.*

2. *Accordingly, and with the consent of the learned counsel for the parties, the application is dismissed as not pressed.*

CS(COMM) 343/2023

3. *Learned counsel for the plaintiff and defendant no.1 submit that the inter se disputes have been resolved amicably under the aegis of Delhi High Court Mediation and Conciliation Centre and the terms of the settlement have been recorded in writing in the Settlement Agreement dated 16.12.2026. The terms of the settlement recorded in the agreement commence from para 1 on page 4 onwards to para 11 at page 8.*

4. *Learned counsel for the parties submit that some compliances need to be undertaken by the defendant no.1 which are specified in para 3 and 4 of the said agreement. For the purpose of convenience, the 3 and 4 of the*



Settlement Agreement reproduced hereunder:-

“3. The Second Party agrees to take steps in accordance with applicable State Excise Laws for the destruction of manufactured products which remain seized under “Superdari” under seal of the Local Commissioner and further agrees that to destroy the same within 2 months from the date of passing of the order/judgment in terms of settlement, in the presence of the First Party’s representative. The Second Party shall give at least a 10-days advance notice of the date and venue of the destruction. The Destruction of the impugned goods shall be video graphed and a copy of the same be supplied to the First Party along with proof of destruction.

4. The Second Party further agrees to pay an amount of ₹15,00,000/- (Rupees Fifteen Lakhs only) to the First Party towards full and final settlement of all claims and damages, in the following instalments:

(a) ₹ 5,00,000/- (Rupees Five Lakhs only) has been paid by the Second Party to the First Party at the time of signing this Settlement Agreement after the signatures of the parties, their respective counsels and the Mediator.

(b) ₹ 5,00,000/- (Rupees Five Lakhs only) shall be paid by the Second Party to the First Party on 15/01/2026 at the time of filing the requisite joint application by the Parties before the Hon’ble Delhi High Court for recording the terms of settlement; and

(c) the remaining ₹ 5,00,000/- (Rupees Five Lakhs only), shall be paid, by the Second Party to the First Party within 2 days of passing the order by the Hon’ble court for taking the Settlement Agreement on record and disposing of the suit accordingly.

*The amounts payable by the Second Party shall be transferred to the First Party in the following bank account, details of which are also annexed as “**ANNEXURE –D**”:*

*Bank Account Number: 72805214203
IFSC Code: SBIN0005192
Bank Name: State Bank of India
Branch Name: Kanchanbagh Indore”*

5. This Court has perused the Settlement terms in respect of para 3 which requires the destruction of the manufactured products which were released on superdari after seizure by the Local Commissioner to the defendant no.1. It appears that the State Excise Department, Daman and Diu is to carry out such destruction.

6. It appears that Ms. Priyanka Terdal was appearing for the Excise Department, however, is not present today.



7. *Learned counsel for the parties undertake to contact Ms. Priyanka Terdal on the mobile number which is reflected in the order dated 17.10.2023.*

8. *The Registry is directed to send an official e-mail or WhatsApp message to Ms. Priyanka Terdal apprising her of the next date of hearing in this case.*

9. *It is also made clear that she should be ready with instructions in so far as destruction of the manufactured goods in terms of the excise laws, are concerned, which were seized by the Local Commissioner and released on superdari to defendant no.1.*

10. *List on 19.03.2026 for Ms. Priyanka Terdal to complete her instructions.”*

2. Learned counsel for the parties state that the Excise Department *vide* letter dated 11.03.2026, has granted the permission for destruction of the seized liquor/labels/product lying in the distillery premises of the defendant. The letter further requests that their office be intimated regarding the proposed date and time for carrying out the destruction process, so that necessary arrangements could be made for supervision by the concerned Excise Officer. The letter also intimates that the said destruction process should be videographed and the cost of M/s. Dharmesh Distillery i.e. defendant no.1, including all related expenses. The said letter is extracted hereunder:

*“U.T. Administration of Dadra & Nagar Haveli and Daman & Diu,
O/o The Assistant Commissioner of Excise, Excise Department, Daman*

No.3/1883/EXC-ADM/2023-24/422

11 MAR 2026

*To,
M/s. Dharmesh Distillery
Nani Daman
Daman – 396210*

Subject: *Permission for destruction of seized liquor/labels/product in compliance with the Order dated 16.02.2026 of the Hon’ble High Court of Delhi in CS (COMM) 343/2023.*

With reference to your request regarding permission for destruction of the



seized liquor/labels/products lying at your distillery premises in connection with the matter titled Great Galleon Ventures Limited vs. Champa Prema Tandel (Proprietor of M/s. Dharmesh Distillery) & Anr., and in compliance with the Order dated 16.02.2026 passed by the Hon'ble High Court of Delhi in CS (COMM) 343/2023, permission is hereby granted for destruction of the seized liquor/labels/products lying at your distillery premises.

You are therefore requested to intimate this office regarding the proposed date and time for carrying out the destruction process, so that necessary arrangements may be made for supervision by the concerned Excise Officer.

Further, the destruction process shall be videographed, and the necessary videography arrangement shall be made by M/s. Dharmesh Distillery at their own cost, including all related expenses and a copy of the same may be submitted to Excise Sub Inspector I/c Dharmesh Distillery.

This issues with the approval of the competent authority.

Yours faithfully,

*Sd/-
Assistant Commissioner of Excise
Daman*

Copy to:

- 1. The Deputy Commissioner of Excise, Daman – for kind information.*
- 2. The Excise Sub-Inspector, I/c Dharmesh Distillery, Daman – with directions to supervise the destruction process and submit a detailed destruction report along with the video recording to this office for record.*
- 3. The Excise Inspector, Station In-charge, Daman.”*

3. In terms thereof disputes between the parties as enumerated in the Settlement Agreement dated 16.12.2025 before the Delhi High Court Mediation & Conciliation Centre are settled and the said agreement is taken on record. The parties are bound by the terms of the Settlement Agreement. So far as destruction of the seized liquor/labels/product lying at the distillery premises of M/s. Dharmesh Distillery i.e. defendant no.1, the parties are directed to intimate the office of the Assistant Commissioner of Excise, Excise Department, Daman and Diu, about the date and time for carrying out the destruction process.



4. The said intimation be given within atleast two weeks in advance so as to enable the Excise Department to take appropriate steps or measures to conduct the inspection as also videograph the same. It is also made clear that the cost as contained in para 3 of the letter dated 11.03.2026 of the Assistant Commissioner of Excise, Daman and Diu, shall be deposited two weeks in advance including any ancillary cost and expenses, which would be incurred by the department.
5. The date and time shall be decided between the parties and be intimated to the office of the Assistant Commissioner of Excise, Daman, in terms of the aforesaid letter.
6. Once the destruction is carried out in the above terms, the defendant shall place on record necessary compliance by way of an affidavit alongwith the videography in an electronic pen-drive alongwith the necessary certificate under the Act within two weeks thereof.
7. The letter dated 11.03.2026 is taken on record.
8. In terms of para 4 (c) of the settlement terms, the defendant is directed to pay the remaining sum of Rs.5,00,000/- to the plaintiff within two days from date.
9. The Court Fees may be refunded as per Section 16 of the Court Fees Act, 1870 to the plaintiff upon completion of all the formalities, as per rules.
10. Let a decree sheet be drawn up in the above terms. The suit is decreed and disposed of accordingly alongwith all pending applications.

TUSHAR RAO GEDELA, J

MARCH 19, 2026

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