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

+ **W.P.(C) 6321/2026**

KUSHAL RAM

.....Petitioner

Through: Mr. Anupam Anand, Mr. Balwant
Singh, Ms. Akanksha, Advs.

versus

COMMISSIONER OF CUSTOMS & ANR.

.....Respondents

Through: Mr. Aakarsh Srivastava, Senior
Standing Counsel with Mr. Ankit
Kumar, Adv.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

% **08.05.2026**

1. The prayer in the petition reads thus:

“A. Issue appropriate writ(s) in the nature of certiorari thereby quashing/setting aside the detention receipt bearing 4609 dated 10.06.2024 along with the impugned orders vide OIO No. 1984 dated 25.09.2024 and OIA No. CC(A)CUS/D-I/Airport/1420/2025-26 dated 25.11.2025;

B. Issue appropriate writ(s) in the nature of mandamus thereby directing the respondent No. 1 to allow unconditional re-export/release Petitioner's goods that have been illegally detained/confiscated, and respondent No.2 to waive off the warehouse charges;”

2. The case of the petitioner is raised on the failure of the respondents to issue a Show-Cause Notice, and as such, according to him, the bar of alternate remedy, viz., maintainability of a revision won't be attracted against him.

3. It is his case that the seizure of four I-phones, and the gold and silver



items were already looked into by the Appellate Authority.

4. The Appellate Authority, at the behest of the petitioner, has allowed the appeal in part. In such an eventuality, since the Show-Cause Notice was not there, the writ petition is maintainable.

5. His further contentions are that the request for re-export and that of payment of redemption fine, till this date, not been addressed by the respondent.

6. It is urged that in the similar set of facts, the Court has exercised discretion differently, and as such, he has every right to maintain the present petition.

7. The prayer is opposed by the counsel for the respondent, as according to him, the respondent has already taken recourse to the remedy of revision questioning the findings recorded by the Appellate Authority.

8. According to him, the re-export issue was not considered as, during the pendency of the proceedings before the Appellate Authority, the UAE Card had expired, and as such, the re-export was not considered and granted.

9. As regards the issue of the views addressed by this Court in a similar set of matters are concerned, it is his contention that the Court has already refused to exercise the discretion in favour of the petitioner by recording appropriate reasons. That being so, the petition is sought to be dismissed.

10. Having considered the aforesaid submissions, it is apparent that not only the petitioner has an alternate remedy of revision, but in our opinion such bar will definitely be attracted in the factual matrix of the case in hand, particularly when the petitioner has every intention to act on the order allowing the appeal in part.

11. As regards the issue of re-export, the validity of UAE card, the same



in our opinion can also be addressed before the Revisional Authority.

12. The other issue as regards the views expressed by this Court and that of the discretion exercised in the similar set of fact by the Division Bench of this Court in favour of the parties like the petitioner is concerned, we are conscious of the judicial discipline that is required to be followed.

13. This Court, in the earlier round of litigation, has already refused to exercise discretion in favour of the petitioner having regard to the factual matrix of the matter. That being so, we are not inclined to entertain the present petition.

14. Accordingly, the petition stands dismissed.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 8, 2026/DM/ST