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

\+ W.P.(C) 12907/2025 & CM APPL. 52724/2025

MITRAJ BUSINESS PRIVATE LIMITED THROUGH ITS DIRECTOR MR MANOJ KANKANE .....Petitioner

Through: Mr. Sunil Kumar Tripathi, Ms. Riya Soni and Ms. Mansi Joshi, Advocates

Versus

UNION OF INDIA REPRESENTED BY THE SECRETARY MINISTRY OF FINANCE & ORS. .....Respondents

Through: Ms. Anushree Narain, Sr. Standing Counsel with Mr. Naman Choula and Mr. Yamit Jetley, Advocates

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

O R D E R

% 11.03.2026

1. The petitioner, a start-up, has questioned the levy of exorbitant warehouse charges.

2. The goods imported by the petitioner arrived at the receiving port in India on 12th July, 2025. Since an alert was issued by the Department, the same led to the inspection of the goods on 24th July, 2025. A show cause notice under Section 110 of the Customs Act came to be issued and an order came to be passed on 22nd August, 2025, levying the duty and penalty,

which was served on the petitioner on 26th August, 2025.

3. In compliance, the petitioner has paid the duty and complied with the order dated 22nd August, 2025.

4. It appears that this Court under the order dated 28th October, 2025, the goods were directed to be released in favour of the petitioner.

5. It is the case of the petitioner that though the petitioner was not at fault, the respondent intentionally processed the release of the goods at a belated stage, which has made the petitioner suffer of levy of exorbitant warehouse charges.

6. The Authority, who has levied the warehouse charges, is not a party before this Court.

7. In such an eventuality, even if we appreciate the contention of the petitioner, we are not in a position to direct the reduction of warehouse charges being exorbitant for want of necessary party being impleaded to the petition.

8. That being so, we deem it appropriate to dispose of the present petition.

9. We further make it clear that it is open for the petitioner to approach afresh in the matter of his claim regarding the levy of exorbitant warehouse charges, that too in the absence of there being any fault on the part of the petitioner.

10. However, this will not preclude the petitioner from moving before the respondent/Authority, particularly, its highest officer, in the matter of intentional delay on the part of the respondent in timely processing the request for calculation of duty and release of the goods.

11. With above liberty, we deem it appropriate to dispose of the petition.

12. Pending application, if any, also stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 11, 2026*/pr/st*