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

+ **W.P.(C) 13116/2025 & CM APPL. 53676/2025**

MR SUMIT GOEL

.....Petitioner

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

versus

COMMISSIONER OF CUSTOM & ORS.

.....Respondents

Through: **Mr. Aditya Singla with Ms. Shreya
Lamba, Advocate for R-1 and R-2.
Ms. Arushi Singh, SPC with
Ms. Manviya Arun, Ms. Amrisha
Kumari and Mr. Abhinav Vijayran,
Advocates for R-3/UOI.**

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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15.05.2026

1. Learned counsel for the petitioner, at this stage, submits that the petitioner may be permitted to withdraw the present petition, as the petitioner is willing to deposit the penalty as directed, without prejudice to the petitioner's rights and contentions in the statutory appeal proposed to be filed against the Order-in-Original.
2. In the event such an appeal is filed by the petitioner before the Appellate Authority, and the petitioner complies with the Order-in-Original to the extent of depositing the penalty amount, in terms of the oral undertaking given to this Court on instructions, the appeal so preferred shall



not be dismissed on the ground of limitation, provided the penalty amount is deposited.

3. We make it clear that the appeal preferred by the petitioner shall be decided on merits. We further make it clear that the interim relief sought in the present petition, namely, that the watches forming the subject matter of the petition shall not be disposed of, may be canvassed before the Appellate Authority in the appeal to be filed by the petitioner.

4. The petition accordingly, along with pending applications, if any, stands disposed of as withdrawn.

5. This order is passed having regard to the factual matrix of the present case, viz. the petitioner's claim that he possesses a residential permit, and the other mitigating circumstances sought to be canvassed in the present petition.

6. The said appeal be filed within a period of four weeks from today.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 15, 2026

Sk/yr