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

+ **W.P.(C) 82/2026 & CM APPL. 426/2026, CM APPL. 427/2026**

FRAHAT SHABNAM

.....Petitioner

Through: Appearance not given.

versus

**THE ADDITIONAL COMMISSIONER OF CUSTOMS
& ANR.**

.....Respondents

Through: Ms. Anushree Narain, SSC with
Mr. Yamit Jetley, Adv.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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06.01.2026

1. Since the petitioner has an alternate remedy under Section 128 of the Customs Act, 1962, we deem it appropriate to dispose of the present petition with liberty to the petitioner to avail the appellate remedy.
2. As regards the contention of the learned counsel for the petitioner concerning the non-consideration of the classification of seized goods as personal effects, summon dated 6th August 2025, appended as Annexure P-26, issued to the artisan who made the jewellery in the matter of inquiry being conducted by an officer subordinate to that of the Principal Commissioner or the Commissioner of Customs, which led to the passing of the impugned order, we deem it appropriate to grant liberty to the petitioner to canvass the said issue before the appellate authority.
3. While considering the said issue to be canvassed by the petitioner, the



appellate authority shall have due regard to the powers vested in it under Section 128A of the Customs Act, 1962.

4. With above liberty and observations, the petition along with pending application(s), if any, stands disposed of.

5. We deem it appropriate to clarify that the time spent in prosecuting the present petition shall be taken into consideration while reckoning limitation, in case the appeal is preferred as observed therein.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 6, 2026/AS/dd