

Crl. Revision No. 134/2026
Commissioner of Customs (Import)
Vs. Naresh Traders & Ors.

30.05.2026

Present: Sh. Aakarsh Srivastava, Ld. Sr. Standing Counsel for the revisionist along with Sh. Ankit Kumar, Ld. Counsel.
Sh. Vikas Sharma and Ms. Aayushi Gupta, Ld. Counsels for respondent no. 1 and 2.
Sh. Aman Vashishth, Ld. Counsel for respondent no. 3.
Sh. Mukul Kumar, Ld. Addl. PP for State/Respondent no. 4.

Arguments heard.

Vide my separate judgment of even date, it is held that **the present revision petition is allowed. The impugned order dated 13.06.2025 passed by the learned Judicial Magistrate First Class-01, New Delhi District, Patiala House Courts, New Delhi, is hereby set aside.**

The matter is remanded to the learned Trial Court for fresh consideration of the applications seeking de-freezing of the concerned bank accounts, after taking into account the entire record and, particularly, the transaction flow reproduced above, the disputed refund position, the alleged cash recovery, and the fact that the matter involves alleged loss to the Government exchequer.

The learned Trial Court shall afford due opportunity of hearing to all concerned parties and shall then pass a fresh, reasoned, and speaking order in accordance with law, uninfluenced by any observation made herein on merits, except to the extent of the remand directions.

Trial Court Record be sent back forthwith along with a copy of this judgment. Revision file be consigned to the record room after due compliance.

(Saurabh Partap Singh Laler)
ASJ-05, New Delhi District
Patiala House Courts, New Delhi
30.05.2026