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

+ **CUSAA 64/2025 & CM APPLs. 21106/2025 & 21107/2025**  
**PRINCIPAL COMMISSIONER OF CUSTOMS .....Appellant**

Through: Mr. Jatin Singh, Sr. SC with Mr.  
Shivam Gaur, Adv.

versus

**KAMAL KANT KULTHIA** .....Respondent  
Through: None.

**CORAM:**  
**JUSTICE PRATHIBA M. SINGH**  
**JUSTICE RAJNEESH KUMAR GUPTA**

**ORDER**  
**09.04.2025**

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1. This hearing has been done through hybrid mode.

**CM APPL. 21107/2025 (for exemption)**

2. Allowed, subject to all just exceptions. Application is disposed of.

**CUSAA 64/2025 & CM APPL. 21106/2025**

3. The present appeal has been filed by the Appellant - Principal Commissioner of Customs under Section 130 of the Customs Act, 1962 assailing the impugned order bearing no. FO/C/A/58734/2024-CU[DB] dated 27th September, 2024 passed by Customs, Excise and Service Tax Appellate Tribunal (hereinafter, 'CESTAT')

4. The case of the Appellant is that a total of 10 gold bars were seized from the Respondent on 6th March 2014. A show cause notice for the same was issued and *vide* order dated 13th June, 2017, Id. Joint Commissioner of Customs passed the Order-in-Original bearing no. 15/JC/A.R./2016 wherein



a confiscation order was passed in respect of all the 10 gold bars of the Respondent.

5. The Respondent filed an appeal against the said Order-in-Original before the Commissioner of Customs (Appeals). The Id. Commissioner vide order dated 6th June 2019 affirmed the order dated 13th June, 2017. Thereafter, the Respondent filed an appeal against the order passed by the Commissioner of Customs (Appeals) dated 6th June 2019, wherein, the CESTAT released 3 gold bars on the ground that there were no markings and they cannot be proved to be of a foreign origin.

6. Issue notice to the Respondent returnable on the next date of hearing.

7. On the next date, the Court would consider whether any substantial question of law arises or not.

8. Since the gold has already been stated to have been disposed of by the Customs Department, there shall be stay of the impugned order passed by the CESTAT.

9. List before the Joint Registrar for completion of service on 27<sup>th</sup> May, 2025.

10. List before Court 11<sup>th</sup> August, 2025.

**PRATHIBA M. SINGH, J**

**RAJNEESH KUMAR GUPTA, J**

**APRIL 9, 2025**

*dj/ck*



*This is a digitally signed order.*

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