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

CNR No. DLHC010342432025

+ **CUSAA 84/2025 and CM APPL. 33358/2025**

COMMISSIONER OF CUSTOMS

.....Appellant

Through: Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Advs.

versus

M/S. SHREE GOLD ART PVT. LTD.

.....Respondent

Through: Mr. Tushar Jarwal, Ms.
Anuradha Dutt, Mr. Rahul
Sateerja, Ms. Daliya Singh and
Mr. Faraahat Ashar Shahab,
Advs.

(97)

CNR No. DLHC010303762025

+ **W.P.(C) 6569/2025 and CM APPL. 29780/2025**

M/S SHREE GOLD ART PVT. LTD.

.....Petitioner

Through: Mr. Tushar Jarwal, Ms.
Anuradha Dutt, Mr. Rahul
Sateerja, Ms. Daliya Singh and
Mr. Faraahat Ashar Shahab,
Advs.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORTS)

.....Respondent

Through: Mr. Anurag Ojha, SSC with
Mr. Dipak Raj, Mr. Aryaman
Singh Chouhan and Mr. Aditya
Chaudhary, Advs.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

**HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR**

ORDER

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10.08.2026

CUSAA 84/2025

1. By way of the present Appeal, the Appellant/Government, *inter alia*, seeks to set aside the Order in Appeal (OIA) dated 17.03.2025,



vide which the Order-in-Original (OIO) dated 01.05.2024, rejecting the provisional release of 53 kgs of seized gold, came to be set-aside.

2. During the pendency of the present Appeal, the Adjudicating Authority, *vide* its Final Order (FO) dated 24.03.2026 has confiscated the gold. In view thereof, the present Appeal and the relief sought therein, have been rendered infructuous.

3. Hence, the present Appeal, along with the pending application, is disposed of.

W.P.(C) 6569/2025

4. The present Petition had been filed by the Petitioner/private party seeking directions from this Court to implement the OIA dated 17.03.2025, inasmuch as the said Order allowed provisional release of 53 kgs of seized gold.

5. As already noticed in the preceeding paragraph no.2, the gold in question already stands confiscated pursuant to the FO dated 24.03.2026. Hence, in view of the said development, the prayer made by way of the present Petition, does not survive for consideration, since the OIA dated 17.03.2025 can no longer be given effect to.

6. Accordingly, the Appeal having been rendered infructuous, the present Petition is also rendered infructuous and is being disposed of, along with the pending application.

7. A photocopy of the Order passed today be kept in the connected matter.

ANIL KSHETARPAL, J.

HARISH VAIDYANATHAN SHANKAR, J.
AUGUST 10, 2026/sp/hr