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

+ W.P.(C) 11350/2025

HANISH KAPOOR

.....Petitioner

Through: Ms. Richa Kumari and Mr. Pawan,
Advocates.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Sh. Atul Tripathi, SSC, CBIC with
Mr. Shubham Mishra, Mr. Gaurav
Mani Tripathi and Mr. Akshay Sagar,
Advocates.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

% **24.03.2026**

1. Having heard learned counsel for the respective counsels and in light of the order of Revisional Authority *i.e.* Government of India Ministry of Finance (Department of Revenue) dated 27th January, 2026, the present petition is disposed of as not pressed as the gold is ordered to be released in favour of the petitioner.
2. The only issue which is sought to be canvassed is about the payment of warehouse charges.
3. In view of the fact that the Commissioner of Customs (Appeals) has allowed the claim of the petitioner *vide* its order dated 26th May, 2025 and the revision preferred by the respondent is also dismissed, we deem it appropriate to direct that warehouse charges from 26th May, 2025 *i.e.* the date of order of Commissioner of Customs (Appeals) be waived of.



4. In the aforesaid background, duty and other charges as levied including that of warehouse charges, be communicated by the respondent to the petitioner within a period of one week from today, and upon payment of the entire dues within one week thereafter, the gold be released in favour of the petitioner.
5. The order of Revisional Authority dated 27th January, 2026 is taken on record.
6. With the above observations, the petition stands disposed of.
7. Pending application, if any, also stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 24, 2026/ay/st