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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **CUSAA 88/2024 & CM APPL. 73826-28/2024**

DILIP SINGH JAIN

.....Appellant

Through: Ms. Shikha Sapra, Ms. Reena Rawat &  
Mr. Dhruv Sharma, Advs. (M:  
9818055059)

versus

COMMISSIONER OF CUSTOMS (PREVENTIVE) .....Respondent

Through: Mr. Harpreet Singh, Senior Standing  
Counsel with Ms. Suhani Mathur,  
Adv. (M: 98112 53531)

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE AMIT SHARMA**

**ORDER**

% **17.12.2024**

1. This hearing has been done through hybrid mode.

**CM APPL.73827/2024 (for exemption)**

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

**CM APPL.73828/2024 (for delay)**

3. The present application has been filed seeking condonation of delay of 153 days in re-filing.

4. For the reasons stated in the application, the delay of 153 days in re-filing the captioned appeal is condoned. Application is disposed of.

**CUSAA 88/2024 & CM APPL.73826/2024 (for stay)**

5. The present appeal filed on behalf of the Appellant-Dilip Singh Jain under Section 130 of the Customs Act, 1962 arises out of the final order dated 06<sup>th</sup> December, 2023 passed by the Customs, Excise and Service Tax



Appellate Tribunal ('CESTAT').

6. Vide the impugned order, the CESTAT has dismissed an appeal preferred by the Appellant and upheld the order dated 16th January, 2015. Further, the CESTAT has confirmed the penalty of Rs. 30,00,000/-/

7. On a perusal of the impugned order passed by the CESTAT, it is observed that upon receiving specific intelligence, certain investigations were conducted by the Directorate of Revenue Intelligence ('DRI') and it was found that gate passes had been fraudulently obtained based on forged manual gate passes.

8. The Appellant is one of the purchasers of the goods, which were fraudulently removed and the CESTAT has confirmed the penalty of Rs.30 lakhs.

9. The Appellant prays for stay of the impugned order. Ms. Shikha Sapra, Id. Counsel for the Appellant submits that a sum of Rs.2,25,000/- has already been deposited.

10. After considering the value of the Cylinders, which had been set out in the order in original dated 16<sup>th</sup> January, 2015, it is directed that no coercive steps shall be taken against the Appellant.

11. On the next date of hearing, this Court shall consider as to whether any substantial questions of law arise in this appeal or not.

12. Let a reply be filed within four weeks and rejoinder thereto be filed within four weeks thereafter.

13. List before the Joint Registrar on 13<sup>th</sup> February, 2025.



14. List before the Court on 28<sup>th</sup> March, 2025.

**PRATHIBA M. SINGH, J.**

**AMIT SHARMA, J.**

**DECEMBER 17, 2024/gs/dk/rks**