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

+ **CUSAA 1/2025 & CM APPL. 119/2025**

VIJAY KUMAR SHARMA

.....Appellant

Through: Ms. Shikha Sapra, Ms. Reena Rawat,
and Mr. Dhruv Sharma, Advocates.

versus

COMMISSIONER OF CUSTOMS (PREVENTIVE)

.....Respondent

Through: Mr Aditya Singla SSC for CBIC along
with Mr Ritwik Saha and Ms Medha
Navami, Advocates (M: 7042841191)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE AMIT SHARMA

ORDER

% **07.01.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 120/2025 (exemption)

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

CM APPL. 121/2025 (for delay)

3. The present application has been filed seeking condonation of delay of 162 days in re-filing.

4. For the reasons stated in the application, the delay of 162 days in re-filing the captioned appeal is condoned. Application is disposed of.

CUSAA 1/2025 & CM APPL. 119/2025 (stay)

5. The present appeal filed on behalf of the Appellant-Vijay Kumar Sharma under Section 130 of the Customs Act, 1962 arises out of the final



order dated 06th December, 2023 passed by the Customs, Excise and Service Tax Appellate Tribunal ('CESTAT').

6. The CESTAT, *vide* the impugned order, has dismissed an appeal preferred by the Appellant and upheld the Order in Original No.04/KAM/Commr./2015 dated 16th January, 2015 passed by the office of Commissioner in Customs. Further, the CESTAT has confirmed the penalty of Rs.30,00,000/-.

7. On a perusal of the impugned order passed by 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 16th 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 13th February, 2025.



14. List along with connected appeal being **CUSAA 88/2024** before the Court on 28th March, 2025.

PRATHIBA M. SINGH, J.

AMIT SHARMA, J.

JANUARY 7, 2025/bsr/Am/pr