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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 19390/2025

SHRI DINESH BANSAL

.....Petitioner

Through: Mr. Rupraj Banerjee, Adv.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Aditya Singla, SSC, CBIC with
Ms. Arya Suresh Nair, Mr. Akhil
Sharma, Mr. Dhananjay Gautam, and
Ms. Shreya Lamba, Adv.
Mr. Nishant Gautam, SPC for UOI,
with Mr. Ashish Rawat, GP for UOI
Ms. Anushka Mishra, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% 22.12.2025

1. This hearing has been done through hybrid mode.

CM APPL. 80840/2025 (for exemption)

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

W.P.(C) 19390/2025

3. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, seeking release of the 59 Harmony ten-tola gold bars (*hereinafter*, 'gold bars') and one Tata Sumo HR-12D-7989 vehicle (*hereinafter*, 'vehicle') in compliance with final order dated 20th March, 2020 passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi (*hereinafter*, 'CESTAT') and affirmed by a Coordinate bench of this Court *vide* order dated 28th November, 2023.

4. The CESTAT *vide* its order dated 20th March, 2020 had come to the



conclusion that the Petitioner is entitled to release of the seized gold bars and the vehicle.

5. Thereafter, the Customs Department had preferred an appeal being **CUSAA 23/2022**, against the order passed by the CESTAT. *Vide* order dated 28th November, 2023 a Coordinate Bench of this Court had dismissed the appeal in the following terms:

“3. From the above, it is manifest that the source of the gold bars in question right from the time of their entry into the customs borders had been duly established. The acquisition of those bars by the respondents has also been duly documented and proved. The findings as returned by the CESTAT in light of the aforesaid facts cannot possibly be viewed as being either perverse or suffering from any patent illegality. We are thus convinced that no question of law arises.”

6. The grievance of the Petitioner is that till date the gold bars and the vehicle have not been released. Additionally, there is no written communication by the Petitioner seeking release of the gold bars and the vehicle.

7. Mr. Aditya Singla, Id. SSC for the Customs Department seeks time to take instructions in this matter.

8. List on 7 January, 2026.

9. If there has been no challenge to the order dated 28th November, 2023 passed by this Court, let the release of the gold bars and vehicle be effected without any further orders of this Court.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 22, 2025/kp/sm