



\$~67

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

% Date of decision: 04.03.2024

+ **W.P.(C) 3257/2024 & CM APPL. 13424/2024**

ZOMLIM INDIA TRADE INDIA PVT LTD ..... Petitioner

versus

DIRECTORATE OF REVENUE  
INTELLIGENCE NEW DELHI & ANR. .... Respondents

**Advocates who appeared in this case:**

For the Petitioner: Mr. Pradeep Jain and Mr. Shubhankar Jha,  
Advocate.

For the Respondents: Mr. Anurag Ojha, Senior Standing Counsel with  
Mr. Subham Kumar, Advocate.

**CORAM:-**

**HON'BLE MR. JUSTICE SANJEEV SACHDEVA**

**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**JUDGMENT**

**SANJEEV SACHDEVA, J. (ORAL)**

1. Petitioner seeks a direction to the respondents to release/provisionally release the goods of the petitioner for the purposes of export.

2. Learned counsel for the petitioner submits that seizure memo dated 05.01.2024 has been issued seizing the goods under Section 110 of the Customs Act, 1962 on the alleged reasonable belief that the consignment is mis-declared as to item description, country of origin and product value.



3. Learned counsel submits that several requests have been made to the Custom Authorities for release/provisional release of the goods. He relies on letters dated 08.02.2024 and 19.02.2024. He submits that despite the same, the Custom Authorities are neither releasing the goods nor provisionally releasing the same.
4. Issue notice. Notice is accepted by learned counsel for respondents.
5. Learned counsel for respondents under instructions submits that petitioner was summoned five times to appear before the Proper Officer, however, petitioner failed to appear.
6. This is disputed by learned counsel for petitioner, who submits that no summons have been received till date. He submits that petitioner along with his lawyer are willing to visit the office of the concerned officer for the purposes of decision being taken for the release /provisional release of the consignment.
7. In view of the above, the petition is disposed of directing the Competent Authority of the respondents to decide the request of the petitioner seeking release/provisional release of the consignment expeditiously, preferably within a period of ten days from today.
8. Petitioner along with his counsel shall appear before the Competent Authority of Directorate General of Revenue Intelligence on 06.03.2024 at 03:00 PM.
9. The Competent Authority shall dispose of the requests of the petitioner for release/provisional release, without being influenced by anything stated on merits in this order.



10. All rights and contentions of the parties are reserved. It would be open to the petitioner to avail such remedies as may be permissible in law, if aggrieved by any order passed by the Competent Authority.

11. A copy of the order be given *dasti* under the signatures of the Court Master.

**SANJEEV SACHDEVA, J.**

**RAVINDER DUDEJA, J.**

**MARCH 04, 2024**

*vp*