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

*Date of Decision: 7<sup>th</sup> February 2025*

+ **W.P.(C) 12704/2024 & CM APPLs. 52931/2024, 58180/2024,  
7264/2025**

M S RADHEY SHYAM RISHI PAL FACTORY .....Petitioner

Through: Mrs. Anjali Jha Manish, Mr.  
Priyadarshi Manish, Mr. Jatin Kumar  
Gaur, Mr. Paras Aneja, Advs.  
(M: 9911063756)

versus

PRINCIPAL COMMISSIONER OF CUSTOMS IMPORT ICD  
TUGHLAKABAD & ANR. ....Respondents

Through: Mr. Aditya Singla, Standing Counsel.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE DHARMESH SHARMA**

**Prathiba M. Singh, J. (Oral)**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner under Article 226 of Constitution of India seeking setting aside of the bank attachment notice dated 27<sup>th</sup> February, 2024, demanding duty of a sum of Rs. 57,77,496/- imposed *vide* the Order in Original dated 7<sup>th</sup> December, 2021.
3. The brief background of this petition is that the Petitioner is engaged in the business of manufacturing, importation and production of weighing machines. On 12<sup>th</sup> January, 2018, a search was conducted at the premises of the Petitioner and certain goods of the Petitioner were seized.
4. Pursuant to the said seizure, summons were issued to the Petitioner for



personal appearance. According to the Petitioner, the partners had appeared before the concerned authority from time to time.

5. During the course of the investigation, a writ petition was filed before this Court, being *W.P.(C) 4698 of 2018*, seeking provisional release of the goods which were seized from the Petitioner. The goods were then provisionally released after the Petitioner had furnished the PD Bond and the Bank Guarantee on 7th August, 2018.

6. Upon conclusion of the investigation, a show cause notice was issued on 22<sup>nd</sup> December, 2020. On the date when the hearing was fixed, there was some difficulty due to which the Petitioner could not appear as the same was during the second wave of Covid-19 Pandemic.

7. The show cause notice proceedings concluded and *Order-in-Original No. 19/2021/SG/Pr.Commr./ICD-Import/TKD* (hereinafter 'OIO') was passed by Deputy Commissioner (SIIB), ICD, Import, Tughlakabad on 7<sup>th</sup> December, 2021 and there is some dispute as to whether the Order-in-Original was served upon the Petitioner's or not.

8. It is the stand of the Department that the same was served on the Counsel of the Petitioner, but this, according to the Petitioner, is contrary to the procedure prescribed.

9. Be that as it may, finally, the same was served on the Petitioner on 2nd July, 2024 and an appeal has now been filed by the Petitioner against the said OIO before CESTAT. However, In the meantime, orders have been issued freezing the bank accounts of the Petitioner *vide* the impugned bank attachment notice dated 27<sup>th</sup> February, 2024.

10. The submission on behalf of the Petitioner is that the appeal having already been filed, the said freezing of the bank accounts deserves to be set-



aside.

11. Ld. Counsel for the Respondent-Department submits, on instructions, that the Petitioners have filed the appeal and in view thereof, the Department is willing to de-freeze the accounts and orders would be issued accordingly.

12. The following are the details of the bank accounts which have been frozen:-

S. NO.	PARTY NAME	BANK NAME	ACCOUNT NO.	IFSC	BRANCH	AMOUNT RS.
1.	RADHEY SHYAM RISHI PAL FACTORY	JAMMU AND KASHMIR BANK	01030-301-0000-3348	JAKA-0-SADDAR	SADAR BAZAR DELHI	17961.81
2	RADHEY SHYAM RISHI PAL FACTORY	PUNJAB NATIONAL BANK	3061-0021-000-17528	PUNB0306100	KHRM SHOOL ASHOK VIHAR DELHI	2450073.25
3.	RADHEY SHYAM	JAMMU AND KASHMIR BANK	01030-401-0000-8079	JAKA-0-SADDAR	SADAR BAZAR DELHI	2322897.78
4.	DEEPAK KUMAR	JAMMU AND KASHMIR BANK	01030-401-0000-8082	JAKA-0-SADDAR	SADAR BAZAR DELHI	12669.76

13. In view of the stand of the Department, it is directed that the directions be issued for de-freezing of these said bank accounts by 14<sup>th</sup> February, 2025.

14. Ld. Counsel for the Petitioner submits that in the appeal there is an application for condonation of delay, as it is the stand of the Petitioner that the order was not served upon the Petitioner.

15. On this issue, this Court has not made any observations. The prayer for



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condonation of delay shall be considered by the Appellate forum in accordance with law.

16. The petition is disposed of in the above terms. All pending applications, if any, are also disposed of.

17. *Dasti.*

**PRATHIBA M. SINGH  
JUDGE**

**DHARMESH SHARMA  
JUDGE**

**FEBRUARY 7, 2025/sp/Am**