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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
*Date of decision: 4<sup>th</sup> September, 2025.*  
+ **W.P.(C) 13635/2025, CM APPL. 55871/2025 & CM APPL. 55872/2025**

NEERAJ BHANUPRATAP SINGH .....Petitioner  
Through: Mr. Rony John and Mr. Arshdeep Singh, Advs.  
versus

ADDITIONAL COMMISSIONER OF CUSTOMS (EXPORT) .....Respondent  
Through: Mr. R. Ramachandran, SSC with Mr. Prateek Dhir, Adv. (M:9868211477)

**CORAM:**  
**JUSTICE PRATHIBA M. SINGH**  
**JUSTICE SHAIL JAIN**

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

1. This hearing has been done through hybrid mode.

**CM APPL. 55871/2025 (for exemption)**

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

**W.P.(C) 13635/2025 & CM APPL. 55872/2025 (for stay)**

3. The present petition has been filed by the Petitioner – Mr. Neeraj Bhanupratap Singh under Articles 226 and 227 of the Constitution of India, *inter alia*, challenging the Order-in-Original dated 11<sup>th</sup> July, 2025 (hereinafter, ‘*impugned order*’) by which the Adjudicating Authority has imposed various penalties and raised demands against the Petitioner.

4. The impugned order arises out of the Show Cause Notice (hereinafter, ‘*SCN*’) dated 8<sup>th</sup> March, 2024. Various allegations in the SCN were that the Petitioner had been involved in duty drawback fraud wherein the Petitioner had



controlled 56 entities with multiple Imports and Export Codes (hereinafter, 'IEC') and had unlawfully availed duty drawbacks through these entities without actual supply of goods. In short, the case against the Petitioner is captured in paragraph 2 of the impugned order, which reads as under:

*"2. An information received by the Directorate of Revenue Intelligence, Mumbai Zonal Unit indicated that one Shri Neeraj Bhanupratap Singh (hereinafter referred to as Shri Neeraj Singh for brevity), residing at A-7, 104, Silver Park, Mira Bhayander Road, Mira Road East, Dist-Thane-401107, Aadhar No.832684403983, was running a syndicate which indulged in Duty Drawback fraud. The syndicate was operating through multiple IECs procured by forging KYC documents of third parties. Highly over-valued goods were being exported using these IECs to obtain undue Duty Drawback benefits and IGST refund. Investigation revealed that Shri Neeraj BhanupratapSinghacquired control over 56 such IECs, which were used to export highly overvalued goods for claiming undue Duty Drawback and IGST Refund. The goods, which were exported, were being procured by Shri Neeraj Singh from black-market through network of agents; and fake invoices of high value were generated by Shri Neeraj Singh with help of Shri Nagender Singh to support the valuation of export goods before the Customs ."*

5. Though initially there were 56 entities, which were alleged to be controlled by the Petitioner, export documents pertaining to 36 entities were finally determined to have been controlled by the Petitioner. Statements of various persons were also recorded on different dates. The Petitioner's statement has been extracted in paragraph 8 of the impugned order wherein he has disclosed various information and facts. On the basis of the statements



recorded and the documents seized, the penalties have been imposed on the Petitioner to the total tune of Rs.1,34,96,000/-.

6. The ground raised by Mr. Rony John, Id. Counsel for the Petitioner is that the Petitioner has been held as beneficial owner of all these entities, hence, an ‘exporter’ under Section 2(20) of the Customs Act, 1962. According to Id. Counsel, the amendment adding the word ‘*beneficial owner*’ to the definition of ‘exporter’ came into effect in the year 2017, hence, prior to the said amendment having been effected, the said definition could not have been applied to the Petitioner.

7. There are also various other contentions being raised including the fact that no proper hearing was given to the Petitioner and the right to cross-examine was also not given.

8. Mr. R. Ramachandran, Id. SSC for the Respondent submits that the impugned order is an appealable order before the Commissioner (Appeals), hence, the Petitioner ought to be relegated to appellate remedy.

9. The relevant provisions are extracted below:

*“(20) —” exporter”, in relation to any goods at any time between their entry for export and the time when they are exported, includes [any owner, beneficial owner] <sup>1</sup>or any person holding himself out to be the exporter;”*

10. *Prima facie*, insofar as the application of the term ‘*beneficial owner*’ to the Petitioner is concerned, since the SCN is dated 08<sup>th</sup> March, 2024 *i.e.*, after the amendment, the term ‘*beneficial owner*’ could be applied to the Petitioner.

11. Though this Court is *prima facie* inclined to make further observations

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<sup>1</sup> (w.e.f. 31-3-2017)



on merits, however, since at this stage, Id. Counsel for the Petitioner submits that the Petitioner is willing to approach the Appellate Authority *i.e.*, the Commissioner (Appeals), this Court refrains from doing so.

12. Accordingly, the Petitioner is permitted to approach the Commissioner (Appeals) by 15<sup>th</sup> October, 2025 in terms of the Act and Rules. If the appeal is filed by 15<sup>th</sup> October, 2025, the same shall not be dismissed as being barred by limitation and shall be decided on its own merits. Any observations made herein, would not, bind the final adjudication of the Appeal by the Commissioner (Appeals).

13. At this stage, Mr. John, Id. Counsel for the Petitioner submits that the Petitioner has already paid a sum of more than Rs.2 crores during the process of investigation, hence pre-deposit may be waived.

14. Accordingly, adjustment for the sum already deposited shall be given to the Petitioner for the purpose of filing of the appeal.

15. The petition is disposed of in the above terms. Pending applications, if any, are also disposed of.

**PRATHIBA M. SINGH  
JUDGE**

**SHAIL JAIN  
JUDGE**

**SEPTEMBER 4, 2025/dk/ck**