$~1, 14, 18 & 20

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

\+ W.P.(C) 9384/2026

AMAR SINGH AND SONS TREE NUTS LLP .....Petitioner

Through: Mr. Pradeep Singh Rawat, Adv.

versus

THE PRINCIPAL COMMISSIONER OF CUSTOMS AND ANR .....Respondent

Through: Mr. Harpreet Singh, Sr. SC with Mr. Jatin Kumar Gaur, Adv.

(14)

\+ W.P.(C) 10076/2026, CM APPL. 46874/2026, CM APPL. 46875/2026

KAWAL BIR SINGH .....Petitioner

Through: Mr. Pradeep Singh Rawat, Adv.

versus

THE PRINCIPAL COMMISSIONER OF CUSTOMS AND ANR .....Respondent

Through: Mr. Harpreet Singh, Sr. SC with Mr. Jatin Kumar Gaur, Adv.

(18)

\+ W.P.(C) 10102/2026, CM APPL. 46953/2026, CM APPL. 46954/2026

AVELOK SINGH .....Petitioner

Through: Mr. Pradeep Singh Rawat, Adv.

versus

THE PRINCIPAL COMMISSIONER OF CUSTOMS AND ANR .....Respondents

Through: Mr. Harpreet Singh, Sr. SC with Mr. Jatin Kumar Gaur, Adv.

(20)

\+ W.P.(C) 10107/2026, CM APPL. 47007/2026, CM APPL. 47008/2026

UNITED SEAIR PRIVATE LIMITED .....Petitioner

Through: Mr. Pradeep Singh Rawat, Adv.

versus

THE PRINCIPAL COMMISSIONER OF CUSTOMS AND ANR

.....Respondents

Through: Mr. Harpreet Singh, Sr. SC with Mr. Jatin Kumar Gaur, Adv.

CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

% **24.07.2026**

1. The Petitioner has filed the present writ petition challenging the Order dated 25.03.2026. The principal grievance of the Petitioner is confined to the requirement of making the mandatory pre-deposit prescribed under Section 129E of the Customs Act, 1962, for maintaining an appeal before the Customs, Excise and Service Tax Appellate Tribunal ("CESTAT").

2. The brief facts, as borne out from the record, are that the impugned order dated 25.03.2026 has been passed against the Petitioner. The Petitioner has a statutory remedy of appeal before the CESTAT against the said order. However, instead of availing the said remedy, the Petitioner has approached this Court seeking waiver or reduction of the mandatory pre-deposit prescribed under Section 129E of the Customs Act, 1962.

3. Learned counsel appearing for the Petitioner very fairly submits that the Petitioner has a statutory remedy of filing an appeal before the CESTAT against the Order dated 25.03.2026. In fact, in the present writ petition, the Petitioner has prayed for waiver or reduction of the mandatory pre-deposit prescribed under Section 129E of the Customs Act, 1962.

4. A plain reading of Section 129E of the Customs Act, 1962 makes it evident that the requirement of pre-deposit at the prescribed rate of 7.5% is mandatory and that there is no provision under the Act for reducing the

same. The language employed in Section 129E leaves no scope for any discretion in this regard.

5. Learned counsel for the Petitioner further submits that, on the basis of the same investigation, the Petitioner is being made liable twice. This aspect can appropriately be examined by the CESTAT while adjudicating the appeal.

6. In view of the aforesaid, the Petitioner, if so advised, may avail the statutory remedy of appeal before the CESTAT.

7. Accordingly, the present petition, along with all pending applications, if any, stands disposed of.

ANIL KSHETARPAL, J

SHAIL JAIN, J

JULY 24, 2026

Pallavi/rm