



2026:DHC:7261-DB



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

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Judgment reserved on: 19.08.2026**Judgment pronounced on: 31.08.2026****Judgment uploaded on: 01.09.2026**# **CNR No. DLHC010530712025**

+ W.P.(C) 11539/2025

SHAKTI MEHTA AND ORS

.....Petitioner

Through: Dr. Ashutosh, Mr. Dalip Singh
and Ms. Komal Sharma, Advs.

versus

UNION OF INDIA AND ANR

.....Respondents

Through: Mr. Vedansh Anand, SPC with
Mr. Shivam Kumar, Adv. for
UOI. Mr. Ayush Gaur, Mr.
Ridhi Kapoor and Ms.
Shivranjani, Advs. Ms.
Anushree Narain, SSC with Mr.
Apurv Yadav and Mr. Naman
Choula, Advs. for R-2.**CORAM:****HON'BLE MR. JUSTICE ANIL KSHETARPAL****HON'BLE MS. JUSTICE SHAIL JAIN****J U D G M E N T****ANIL KSHETARPAL, J.:**

1. By way of the present Petition, the Petitioners, *inter alia*, seeks issuance of writ in the nature of certiorari, quashing the Order dated 28.03.2025 [hereinafter referred to as 'Impugned Order'] passed by the Central Government (CG)/Respondent No.1 under Section 129DD of the Customs Act, 1962 [hereinafter referred to as 'Act of 1962'], in the Revision Applications (RA) preferred by the Petitioners against the Order-in-Appeal (OIA) dated 25.02.2022 passed by the Respondent No.2.



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2. In substance, it is the case of the Petitioners that while passing the Impugned Order, the Revisional Authority did not abide by the principles of natural justice, and as such, the decision rendered thereby is required to be set-aside.

3. Pithily put, the brief facts leading to the filing of the present Petition, arises out of the seizure of foreign currency from Petitioner Nos.2 to 4 at IGI Airport, New Delhi. On 05.10.2016, acting on specific intelligence, officers of the Directorate of Revenue Intelligence (DRI), Delhi Zonal Unit, intercepted the aforesaid Petitioners, who were travelling to Dubai. Although nothing incriminating was found in their baggage, prior to personal search they disclosed that foreign currency had been concealed in their turbans and, in the case of all three, in their rectums leading to recovery of approximately 3,90,000 EUR.

4. It is the case of the Respondents that upon investigation it was revealed that the currency had been supplied by the Petitioner No.1, who had arranged the travel of three carriers and promised them monetary consideration for carrying the currency to Dubai. In their statements recorded under Section 108 Act of 1962, the Petitioner Nos.2 to 4 attributed the currency to the Petitioner No.1. Following which, the currency came to be seized and disposed of.

5. Thereafter, a Show Cause Notice ('SCN') dated 03.04.2017 came to be issued against the Petitioners, proposing confiscation of recovered foreign currency and penal actions on the Petitioners. Following which, the Petitioners submitted their reply, and the



Adjudication Authority, upon assessing the case, by way of Order-in-Original dated 31.07.2018, found the Petitioners guilty and ordered confiscation of the recovered foreign currency together with material used for its concealment, as well as imposed a penalty of Rs.54,56,000/- upon them.

6. Aggrieved by the manner in which the SCN proceedings have been conducted, the Petitioners had filed a writ petition before this Court bearing W.P.(C) No.10197/2018 captioned ***Shakti Mehta & Ors. v Commissioner of Customs*** seeking remand for fresh adjudication with an effective opportunity of representation. However, this Court declined to interfere, directing the Petitioners to approach the Appellate Authority, seeking cross examination.

7. Thereafter, the Petitioners preferred appeals before the Respondent No.2, however, the same came to be rejected *vide* common OIA dated 25.02.2022. Aggrieved, the Petitioners instituted four distinct RAs, before CG mainly on the ground that no witness was allowed to be cross examined. However, the same was also rejected by way of the Impugned Order. Aggrieved thereby, the Petitioners have approached before this Court seeking our indulgence.

SUBMISSION ON BEHALF OF THE PETITIONERS

8. Learned counsel representing the Petitioners, in support of his case has made the following submissions:

8.1 It is contended that although hearing was initially fixed for 27.09.2024 and 09.10.2024, adjournments on both occasions were



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sought for *bona fide* reasons duly communicated in writing. *Vide* letter/email dated 26.09.2024, a request was made for deferment of the hearing, preferably after Diwali.

8.2 Thereafter, *vide* second letter dated 07.10.2024, a further adjournment was sought on the pretext that the counsel for the Petitioners had met with an accident, leading to head injury. Accordingly, a month's time was sought, along with relevant medical certificates.

8.3 It is further contended that *vide* letter dated 26.09.2024, the CG was specifically informed that the undersigned counsel represented all four Petitioners; yet hearing notices continued to be sent to the earlier counsel, causing a communication gap attributable to the CG's office.

8.4 Further, it is stated that specific requests for a physical, post-lunch hearing were made on 11.10.2024 and 05.12.2024. It is his case that the hearing was ultimately fixed for 3:45 P.M. on 06.12.2024, and counsel duly joined by video conference at the appointed time, but since the Ld. Additional Secretary (LAS), was engaged elsewhere, he did not join.

8.5 Learned counsel, against the aforesaid background, argued that the Impugned Order is rendered null, since the Petitioners were denied an essential facet of natural justice.



SUBMISSION ON BEHALF OF THE RESPONDENTS

9. *Per contra*, learned counsel representing the Respondents, has made the following submissions:

9.1 It is contended that due process was followed during the course of proceedings. It is his case that the Petitioners were granted four opportunities of personal hearing, on 18.09.2024, 27.09.2024, 09.10.2024, and 06.12.2024. However, on first three occasions none appeared on their behalf.

9.2 It is submitted that upon counsel's adjournment request dated 07.10.2024, a final hearing was fixed for 06.12.2024, separately for all four Petitioners; and that despite counsel's subsequent requests for a post-lunch physical hearing, the office duly informed him on 06.12.2024 at 11:48 A.M. and virtual hearings stood fixed at 3:00–3:45 P.M.

9.3 It is submitted that hearings were held as scheduled on 06.12.2024, at which only the Department appeared; no one appeared for the Petitioners, nor was any intimation of inability to attend received. It is submitted that the reference to an 11:30 A.M. hearing in the Impugned Order is a *bona fide* clerical error, the personal-hearing sheet confirms the non-appearance of the Petitioners at the 3:00 P.M.

9.4 It is submitted that the CG remained available throughout the scheduled window, yet no technical difficulty was ever intimated by counsel; and that between 06.12.2024 and the passing of the Impugned Order dated 28.03.2025, over three months, no request for a



further hearing was made by either the Petitioners or their counsel, showing they had nothing further to urge.

9.5 Against this backdrop, it is argued that sufficient and repeated opportunity having been given, the CG cannot be faulted, and the Impugned Order, passed on merits after due compliance with natural justice, warrants no interference.

ANALYSIS

10. Heard learned counsel representing the parties, and with their able assistance perused the paper book on record.

11. The sole ground urged by the Petitioners is denial of personal hearing while deciding RA, leading to violation of the principles of natural justice, however, upon perusal of record this ground does not survive scrutiny.

12. It is not in dispute that the Petitioners were afforded not one but four separate opportunities of personal hearing between September 2024 and December 2024. On three of those occasions, 18.09.2024, 27.09.2024 and 09.10.2024, none appeared on their behalf, adjournments having been sought and granted as a matter of indulgence rather than of right.

13. Nevertheless, when a final opportunity was fixed for 06.12.2024, the CG accommodated the Petitioners' shifting preferences as to mode and timing, ultimately fixing virtual hearings between 3:00 P.M. and 3:45 P.M., of which due intimation was sent well in advance, at 11:44 A.M. that very morning.



14. The Petitioners' assertion that counsel connected by video conference at 3:45 P.M., however, LAS failed to join, remains an unsubstantiated averment. It is contradicted by the personal-hearing sheet dated 06.12.2024 placed on record, which reflects that only the Department's representative appeared on the aforesaid date of hearing. Moreover, the Petitioners have not placed on record any document to substantiate a fact to the contrary.

15. Moreover, the Petitioners took no steps for seeking personal hearing from the CG during the intervening period from 06.12.2024 (when Impugned Order was reserved) to 28.03.2025 (when the Impugned Order was pronounced). This conduct indicates that the Petitioners did not pursue their remedies during this period with due diligence. Such silence is difficult to reconcile with the conduct of a party genuinely aggrieved by an alleged denial of hearing. It also supports the Respondents' contention that the Petitioners had no further submissions to make in the matter.

16. Additionally, the isolated clerical error in the Impugned Order recording the hearing time as 11:30 A.M. does not, by itself, establish that no hearing was held. The personal-hearing sheet of the same date, i.e., 06.12.2024 duly explains and corrects the discrepancy. Therefore, the Petitioners cannot treat this clerical error as a foundational infirmity that goes to the root of the Impugned Order.

17. In these circumstances, it cannot be said that the CG failed to comply with the principles of natural justice. The Petitioners were granted repeated and adequate opportunity, of which they failed to



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avail themselves through their own conduct. Subsequently, the Impugned order came to be passed on the material available on record after due compliance with procedural fairness. Accordingly, the plea of nullity on the ground of denial of personal hearing is rejected.

18. For the foregoing reasons, the present Petition, being devoid of merit, is dismissed.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

AUGUST 31, 2026
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