2025:AHC-LKO:86186-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD
LUCKNOW

WRIT TAX No. - 1510 of 2025

Suresh Chand Gupta

.....Petitioner(s)

Versus

Commissioner Of Customs Customs Prev. Commissionerate Lko And 3 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Ankit Pande
Counsel for Respondent(s)	:	Kuldeepak Nag (K.D.Nag), Digvijay Nath Dubey, Saurabh Yadava

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Court No. - 3

HON'BLE SHEKHAR B. SARAF, J.
HON'BLE MANJIVE SHUKLA, J.

1. Heard learned counsel for the petitioner Sri K.D. Nag and Sri Saurabh Yadava, learned counsel for the opposite party nos. 1, 2 and 4 and Sri Digvijay Nath Dubey, leaned counsel for the opposite party no. 3.

2. Memo of appearance filed today is taken on record.

3. This is an application under Article 226 of Constitution of India, wherein, the following prayer has been made:-

> *"1. To issue a writ, order or direction in the nature of Mandamus commanding the opposite parties to release/return the seized articles i.e. primary gold wt. 5000.00 gms. and gold jewelry wt. 783.780 gms. and seized vehicle (bearing Registration No. UP53 CV0904), to the petitioner, within such time as this Hon'ble Court deems fit and proper in the interest of justice.*
>
> *2. to issue a writ, order or direction in the nature of mandamus commanding the opposite parties not to proceed in adjudication matter for confiscation pending before adjudicating authority till the pendency of the present petition."*

4. Subsequent to filing of the writ petition, it appears that the impugned order dated 27.11.2025 has been passed wherein adjudication has been

completed under Section 124 of Customs Act wherein, the authorities have confiscated the gold, jewelry and vehicle and has imposed penalty on the petitioner.

5. The above order is an appealable order under the Customs Act and we are of the view that the issues raised by the petitioner before the adjudicating authority can very well be raised in appeal. Furthermore, this present order dated 27.11.2025 has not been challenged in the present writ petition as the petitioner submits that he has received the order subsequent to filing of the said writ petition even though the order was passed four days prior to the date of filing of the petition.

6. At this stage, we do not see it fit to interfere in the present writ petition.

7. The writ petition is accordingly dismissed.

(Manjive Shukla,J.) (Shekhar B. Saraf,J.)

December 19, 2025
Anurag

Digitally signed by :-
ANURAG SINGH
High Court of Judicature at Allahabad,
Lucknow Bench