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

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Date of Decision : 27.09.2024

+ **W.P.(C) 13658/2024 CM APPL. 57248-49/2024**

SURINDER SINGH AND ORS

.....Petitioners

Through: Mr Jagmohan S. Khera, Advocate.

versus

THE CHIEF COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr Satish Kumar, SPP for CBIC.

CORAM:**HON'BLE MR. JUSTICE VIBHU BAKHRU****HON'BLE MS. JUSTICE SWARANA KANTA SHARMA****VIBHU BAKHRU, J. (ORAL)**

1. The petitioners have filed the present petition impugning an order dated 06.09.2024 (hereafter *the impugned order*) passed by the Chief Commissioner of Customs (hereafter *the Commissioner*) for compounding of the offence under Section 137(3) of the Customs Act, 1962.

2. The petitioners were apprehended for illegally carrying of the foreign currency. The Commissioner has granted the applications filed by the petitioners for compounding of the offence subject to the payment of the amounts, that is, ₹2,30,000/- (Rupees Two Lakh Thirty Thousand only), ₹5,60,000/- (Rupees Five Lakh Sixty Thousand only), ₹2,00,000/- (Rupees Two Lakh only) as determined. The relevant extract of the impugned order setting out the amounts directed to be paid by the petitioners are reproduced below: -



“a. Rs. 2,30,000/- (Rupees Two Lakh Thirty Thousand only) by Shri Surinder Singh (which is approx. 7.7% of the value of the currency seized from him) under the provisions of Rule 5(5) of the Customs (Compounding of offences) Rules, 2005, as amended.

b. Rs. 5,60,000/- (Rupees Five Lakh Sixty Thousand only) for Shri Davinder Singh (which is approx. 4% of the value of currency either handled or to be handled by him) under the provisions of Rule 5(5) of the Customs (Compounding of offences) Rules, 2005, as amended.

C. Rs. 2,00,000/- (Rupees Two Lakh only) for Shri Sujeet Pandey (which is approx. 4% of the value of currency seized from him) under the provisions of Rule 5(5) of the Customs (Compounding of offences) Rules, 2005, as amended.”

3. The Commissioner had further directed the aforementioned amounts to be paid within thirty days from the date of receipt of the impugned order and the proof of such payment be furnished to the Compounding Authority in terms of the Rule 4 (5) of the Customs (Compounding of Offences) Rules, 2005.

4. We find no infirmity in the impugned order.

5. The learned counsel appearing for the petitioners has been unable to point out any ground on which the impugned order can be faulted. The only submissions made by him is that the petitioners were merely carriers and the said amounts as determined as a compounding fee is in the upper band of the permissible limit.

6. We note that the said amounts as determined, is a small fraction of the



currency being carried by the petitioners.

7. No interference with the impugned order is called for in these proceedings under Section 226 of the Constitution of India. However, the petitioners are granted further thirty days from date to deposit the said amounts as determined and furnish the proof of payment of compounding fee to the Compounding Authority.

8. In view of the above, the petition is disposed of in the aforesaid terms. Pending applications are also stand disposed of.

VIBHU BAKHRU, J

SWARANA KANTA SHARMA, J

SEPTEMBER 27, 2024

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Click here to check corrigendum, if any