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

+ CUSAA 65/2024

RAHUL GOYALAppellant

Through: Dr. Ashutosh, Mr. Akshay
Anand, Mr. Tushar Anand,
Advs.

versus

**COMMOSSIONER OF CUSTOMS
(PREVENTIVE)**Respondent

Through: Mr. Aditya Singla, SSC with
Mr. Anand Pandey, Mr. Raghav
Bakshi, Advs.

**CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**ORDER
16.07.2024**

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The appellant seeks to impugn the order of the Customs Excise and Service Tax Appellate Tribunal [“CESTAT”] dated 22 December 2023. The grievance essentially is in respect of confiscation of gold.

As we go through the order impugned, we find that the principal question which was urged for the consideration of the CSETAT was that gold would not fall in the category of “*prohibited goods*”. That issue stands conclusively settled and answered against the assessee in light of the judgment rendered in **Nidhi Kapoor vs. Principal Commissioner and Additional Secretary to the Government of India & Ors.** [2023 SCC OnLine Del 5099].



We, consequently, find no ground to interfere with the order of the CESTAT. The appeal fails and shall stand dismissed

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 16, 2024/neha