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

Date of Decision: 10th September, 2025

+ **W.P.(C) 6388/2025**

MOHAMMAD RASHID

.....Petitioner

Through: Dr. Ashutosh, Mr. Pravej Hasan & Ms.
Fatima, Advs.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Aditya Singla, SSC, CBIC with
Ms. Arya Suresh Nair, Mr. Raghav
Bakshi & Ms. Shreya Lamba, Advs.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.
2. The present petition has been filed, *inter alia*, seeking release of one gold chain weighing 50 grams and two iPhones 14 Pro Max (hereinafter, “seized goods”) of the Petitioner seized by the Customs Department *vide* Detention Receipt dated 30th October, 2022.
3. The case of the Petitioner is that he had travelled to India on 29th October, 2022. Upon arrival at the Indira Gandhi International Airport, New Delhi, the seized goods which were in the possession of the Petitioner were seized by the Customs Department. The said goods were also appraised on 1st November, 2022.
4. The grievance of the Petitioner is that no Show Cause Notice (hereinafter “SCN”) has been issued till date.



5. Ld. Counsel for the Customs Department today submits that the Petitioner did not appear for appraisalment, hence, the SCN was not issued. Further, the ld. Counsel has also taken objection to the various allegations raised in the present petition.

6. Heard the ld. Counsels for the parties. The Court has also perused the documents placed on record. It has already been held by this Court that the non-appearance for appraisalment would not extend the time for issuance of the SCN under Section 110 of the Customs Act, 1962. This Court in ***W.P.(C) 9951 of 2025*** titled ***Dhiren v. Commissioner of Customs vide*** order dated 16th July, 2025, has held as under:

“4. It is the grievance of the Petitioner that no Show Cause Notice (hereinafter ‘SCN’) has been issued to him till date. However, it is informed that a personal hearing notice has been given to the Petitioner after the filing of this writ petition.

5. Ld. Counsel for the Customs Department, appearing on advance notice, submits that the Petitioner never came for appraisalment.

6. Repeatedly, this Court notices that one of the reasons being taken by the Customs Department for explaining delay or non issuance of SCN is that the Petitioner does not appear for appraisalment.

7. It is made clear that non appearance of a passenger for appraisalment of detained goods is not a ground for withholding the issuance of an SCN in terms of Section 110 of the Customs Act, 1962.”

7. Once the goods are detained, it is mandatory to issue a SCN and afford a hearing to the Petitioner. The time prescribed under Section 110 of the



Customs Act, 1962, is a period of six months and subject to complying with the formalities, a further extension for a period of six months can be taken by the Customs Department for issuing the SCN. In this case, the one year period itself has elapsed, thus no SCN can be issued at this stage. The detention is therefore impermissible.

8. In view of the above and considering the nature of the seized goods *i.e.*, one gold chain which is only 50 grams and two iPhones 14 Pro Max which are considerably outdated by now, the Petitioner shall appear before the Customs Authority on 17th September, 2025. In respect of the same, let the Petitioner contact the following officer who shall assist the Petitioner with requisite procedure:

Officer: *Mr. Sandeep Lamba, Superintendent, Customs*

Address: *Office of Commissioner, Customs, IGI Airport, Terminal - 3, New Delhi*

Mob. No: 7405345000

Email: igilegaldelhi@gmail.com

9. The gold chain shall be released without payment of any customs duty, fine or penalty. Insofar as two iPhones are concerned, let the applicable customs duty be paid by the Petitioner.

10. The warehousing charges for iPhones shall be paid as per the charges applicable on the date of detention. However, the warehousing charges *qua* the gold chain are waived.

11. In view of the above, the allegations made by the Petitioner against the Custom Officials are not gone into the present petition.



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12. The present petition stands disposed of in the above terms. Pending applications, if any, are also disposed of.

**PRATHIBA M. SINGH
JUDGE**

**SHAIL JAIN
JUDGE**

SEPTEMBER 10, 2025

sk/msh