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

Date of decision: 10th November, 2025

+ **W.P.(C) 16999/2025**

LAKHVIR SINGH SOHLANKIPetitioner
Through: Ms. Richa Kumari & Mr. Pawan,
Advvs.
versus

COMMISSIONER OF CUSTOMSRespondent
Through: Sh. Atul Tripathi, SSC, CBIC with Mr.
Shubham Mishra, Mr. Gaurav Mani
Tripathi & Mr. Akshay Sagar, Advvs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.
2. The petition has been filed by the Petitioner challenging the continued detention of one gold chain weighing 100 grams (*hereinafter*, 'the detained article') which the Petitioner concedes to have purchased from Dubai. The same was detained *vide* detention receipt dated 8th October, 2023.
3. The case of the Petitioner is that he is an Indian citizen and had travelled to Dubai, where he purchased the detained article for personal use. Upon his arrival in India, he was wearing the detained article which was then seized by the Customs officials.
4. Ld. Counsel for the Petitioner submits that no show cause notice (*hereinafter*, 'SCN') has been issued to the Petitioner with respect to the detention. Hence, the detained articles shall be released. Reliance is placed



upon the judgment of the Supreme Court in *Union of India & Anr. v. Jatin Ahuja in Civil Appeal No.3489/2024* which reads as under:

“17. It is difficult for us also to subscribe to the views expressed by the Bombay High Court in Jayant Hansraj Shah’s case (supra). We are of the view that the only power that has been conferred upon the Revenue to extend the time period is in accordance with the first proviso to Sub-section (2) of Section 110 of the Act, 1962. The Delhi High Court is right in saying that any effort to say that the release under Section 110A of the Act, 1962 would extinguish the operation of the consequence of not issuing show-cause notice within the statutory period spelt out in Section 110(2) would be contrary to the plain meaning and intendment of the statute.

18. The Delhi High Court has done well to explain that this is so because Section 110A, is by way of an interim order, enabling release of goods like fast moving or perishable etc. The existence of such power does not, in any way, impede or limit the operation of the mandatory provision of Section 110(2).

19. In the case in hand, indisputably the car was seized under sub-section (1) and furthermore no notice in respect of the goods seized was given under clause (a) of section 124 of the said Act within six months of the seizure. The consequence, therefore, in such a case is that the goods shall be returned to the person from whose possession they were seized. The first proviso to sub-section (2) of section 110 of the said Act, however, provides that the Principal Commissioner of Customs or Commissioner of Customs may, for reasons to be recorded in writing, extend the six months’ period by a period not exceeding six months and inform the person



from whom such goods were seized before the expiry of the period so specified. The proviso therefore contemplates that the period of six months mentioned in sub-section (2) of section 110 of the said Act can be extended by the higher authority for a further period not exceeding six months, for reasons to be recorded in writing. The proviso also requires the higher authority to inform this to the person from whom such goods were seized before the expiry of the period of six months mentioned in sub-section (2) of section 110. We find that in respect of the seized car, there is neither any notice under clause (a) of section 124 issued to the respondent within six months of the seizure nor the period of six months ever came to be extended for a further period of six months. **In the absence of there being any notice as required by the first proviso even within the extended period upto one year, the consequence that ought to follow is release of the seized car.**

[...]

24. The appeals before us are all anterior in time to the coming into force of the second proviso to Section 110(2) of the Act, 1962. Although, it is not necessary for us to say anything further, yet **we may clarify that the time period to issue notice under Clause (a) of Section 124 is prescribed only in sub-section (2) of Section 110 of the Act, 1962. This time period has nothing to do ultimately with the issuance of show-cause notice under Section 124 of the Act, 1962. The two provisions are distinct and they operate in a different field.**

5. Mr. Tripathi, Id. SSC also concedes to the fact that no SCN has been issued in this matter.



6. In terms of the judgment in *Jatin Ahuja (Supra)*, it is a settled position of law that 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. The detention is therefore impermissible and the detained article of the Petitioner is directed to be released to the Petitioner.

7. The Petitioner shall pay the customs duty, as applicable, along with 50% of the warehousing charges, as per the charges applicable on the date of detention. No penalty, interest or redemption fine would be payable.

8. The Petitioner is directed to appear before the Customs Authority on 20th November, 2025 in person or through an Authorised Representative, in which case, a proper email from the Petitioner or some form of communication to be sent to the Customs Department that the Petitioner has authorised the concerned Authorised Representative to appear on behalf of the Petitioner.

9. The Nodal Officer mentioned below shall facilitate the Petitioner's appearance before the competent authority for compliance with the present order:

***Mr. Mukesh Gulia, Superintendent, Legal, Customs
IGI Airports, T-3, New Delhi
Email id: igilegaldelhi@gmail.com***



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10. The petition is disposed of in these terms. Pending applications, if any, are disposed of.

PRATHIBA M. SINGH
JUDGE

SHAIL JAIN
JUDGE

NOVEMBER 10, 2025/pd/ss