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

Date of decision: 17th November, 2025

+ **W.P.(C) 10491/2025**

PUJA KUMARI

.....Petitioner

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

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Adit Khorana, SSC with Ms.
Aakanksha Kaul & Ms. Simran
Khorana, 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 under Article 226 of the Constitution of India has been filed by the Petitioner *inter alia* seeking release of two gold bangles and two i-phones (*hereinafter, 'the detained articles'*) which were detained by the Customs Department when the Petitioner travelled from Dubai to India on 10th October, 2023.
3. It is the case of the Petitioner that she got married in February, 2023 and had gone to Dubai to stay with her husband. The detained articles, according to the Petitioner, were received as gifts for her marriage. Pursuant to the said detention on 10th October, 2023, an order-in-original was passed on 19th December, 2023 (*hereinafter, 'the OIO'*), as per which absolute confiscation of



detained articles was directed in the following terms:

“i) I deny the 'Free Allowance' if any, admissible to the Pax Ms. Puja Kumari for not declaring the detained goods to the Proper Officer at Red Channel as well to the Customs Officer at Green Channel who intercepted her and recovered the detained goods from her.

ii) I declare the passenger Ms. Puja Kumari "an ineligible Passenger" for the purpose of the Notification No. 50/2017-Cus dated 30.06.2017 (as amended) read with Baggage Rules, 2016 (as amended);

iii) I order absolute confiscation of the "Two Gold Bangles having purity 999 with both gross and net weight as 200.00 grams having Assessable value Rs.10,94,849/- and 2 Phones 15 PRO 128 GB valued at Rs.2,01,193.20/-" recovered from the Pax Ms. Puja Kumari and detained vide D.R. No. 69232 dated 10.10.2023 under Section 111(d), 111(i), 111(j) & 111(m) of the Customs Act, 1962; iv) I also impose a penalty of Rs.1,20,000/- (Rupees One lakh twenty thousand only) on the passenger Ms. Puja Kumari under Section 112(a) & 112(b) of the Customs Act, 1962.”

4. This order was challenged in appeal by the Petitioner and the Appellate Authority, *vide* order in appeal dated 3rd March, 2025, found the detained articles to be *bonafide* items belonging to the Petitioner. For the ease of reference the relevant portion of the order-in-appeal dated 3rd March, 2025 is set out below:

“5.9 After going through the Marriage Certificate of the appellant issued by the competent authority, UAE’s Resident Identity Card of her husband Mr Kaushal Kumar and other relevant documents, I find that consequent upon her marriage the appellant had travelled to Dubai where her husband was working and she was returning back on 10.11.2023 with the impugned goods. The appellant has stated that she had



not purchased the said goods and the same was gifted to her being newly married bride. From the quantity of the said goods, I am convinced that the said goods appear to be meant for personal use and not for sale for commercial gain. I find that there is no allegation that the applicant was working as carrier of the said goods for monetary consideration for someone else. I also find that there is no allegation that she is habitual offender and was involved in similar offence earlier or there is anything on record to prove that the appellant was part of an organized smuggling syndicate. I also note that Section 125 of the Customs Act 1962 provides for giving option to pay fine in lieu of confiscation to the owner of the goods or the person from whose possession such goods have been seized. It is the fact on records that said goods were recovered from the appellant. Therefore, after observing the ratios of the above judicial pronouncements and looking at the facts and circumstances of the case, I am of the view that the absolute confiscation of the said goods would not be justified and the option to redeem the impugned goods on payment of redemption fine should have been allowed. Considering the above facts, I am inclined to modify the order of absolute confiscation and allow the impugned goods to be redeemed.”

5. In view of the above observations, the Appellate Authority directed as under:

“6.0 In light of discussions and findings as above, I allow the appeal partially against OIO No. 1062/69232/10.10.2023/WH/2023-24 dated 19.12.2023 passed by the Joint Commissioner of Customs, T-3, IGI Airport, New Delhi and impugned goods i.e. "(i) Two(2) gold bangles, weight 200 grams, valued at Rs.10,94,849/- (ii) Two(2) I-Phone 15 Pro 128 GB valued at Rs.2,01,193.20 (Total value Rs.12,96,042.20)” are allowed to be released to the appellant on payment of redemption fine of



Rs.1,30,000/- (Rupees One Lakh Thirty Thousand only) under Section 125 of the Customs Act, 1962 along with applicable Customs Duty. The penalty of Rs.1,20,000/- (Rupees One Lakh Twenty Thousand only) imposed on the Appellant under Section 112(a) & 112(b) of the Customs Act, 1962 is upheld. The Appeal is disposed off with such modifications and consequential relief as above.”

6. The Petitioner, vide the present petition, had sought release of these goods in terms of the Order-in-Appeal dated 3rd March, 2025. The stand of the Respondent-Department was that the Department has preferred a revision against this Order-in-Appeal. It was in view thereof that the release has not been effected.

7. This Court, vide order dated 18th August, 2025, had directed as under:

“7. Heard. Considering the above said circumstances, particularly the fact that the Appellate Authority has allowed redemption of the goods, let the Revisional Authority take a decision within two months and communicate the same to the Petitioner. The order of the Revisional Authority also be placed on record before this Court.”

8. Today, Id. Counsel for the Respondent has handed over a copy of the order dated 22nd October, 2025 passed by the Revision Authority. The same is taken on record. Vide the said order, the Revision Authority has held as under:

“14. This, keeping in view the above facts and the judgment cited above, the Government finds no infirmity in the order of the First Appellate Authority, as there is no convincing or substantial reason to interfere in the orders passed by the Commissioner of Customs (Appeals), New Delhi.

15. The Revision application is accordingly dismissed.”



9. In terms of the order passed by the Revisional Authority dated 22nd October, 2025, the challenge by the Department to the order-in-appeal dated 3rd March, 2025 has been dismissed. In view thereof, the order-in-appeal dated 3rd March, 2025 deserves to be given effect to.

10. Accordingly, let the order in appeal be given effect. Upon the Petitioner paying the amounts as per the said order in appeal dated 3rd March 2025. In view of the delays caused due to multiple levels of challenge in this case, the Petitioner cannot be made to bear the burden of warehousing charges. Accordingly, in the unique facts of this case, warehousing charges are waived.

11. Let the Petitioner appear before the Customs Department on 24th November, 2025. The Nodal Officer mentioned below shall facilitate the Petitioner with ensuring the compliance of the present order:

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

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

**PRATHIBA M. SINGH
JUDGE**

**SHAIL JAIN
JUDGE**

NOVEMBER 17, 2025

kk/ss