



\$~21

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

Date of decision: 18th August, 2025

+ **W.P.(C) 11283/2025**

SOURABH GIRIPetitioner

Through: Dr. Ashutosh & Ms. Fatima, Adv.

versus

COMMISSIONER OF CUSTOMSRespondent

Through: Mr. Akash Verma, SSC, CBIC with Ms.
Aanchal Uppal, Adv. (Mobile No.
9697980007)

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 directions to release the gold bar weighing 116 grams detained *vide* Detention Receipt No. 16584 dated 06th December, 2020.
3. On the last date of hearing i.e., 31st July, 2025 the Court upon hearing the parties, had directed the Respondent - Customs Department to place on record the Petitioner's statement under Section 108 of the Customs Act, 1962 in the following terms:

“3. The case of the Petitioner is that till date no Show Cause Notice has been issued to the Petitioner and no personal hearing has been granted.

4. Mr Akash Verma, Id. SSC for the Respondent hands across a statement of the Petitioner wherein he has stated that the said



gold bar belongs to his friend namely, Mr. Asif and that the Petitioner was trying to intentionally clear the Customs without the payment of duties.

5. Accordingly, let the said document, which has been shown to the Court by Id. SSC, be placed on record along with an affidavit in this regard.”

4. Today, Id. Standing Counsel for the Respondent has appeared before this Court and affirmed that neither Show Cause Notice (*hereinafter* ‘SCN’) nor the Order-in-Original has been passed in this matter. Further the Statement of the Petitioner under Section 108 of the Act has been placed on record which reveals that the Petitioner claimed that the gold bar did not belong to him. The statement of the Petitioner reads as under:

“On being asked I state that I have appeared before Air Customs Superintendent on 06.12.2020 to tender my statement under Section 108 of the Customs Act, 1962 in respect of above mentioned item recovered from me. I further state that I was intercepted by the Customs officer after I had crossed the green channel and after my personal and baggage examination the above said items were recovered from the possession; that the recovered items does not belong to me and was given to me by my friend Asif; that I intentionally and without payment of duty tried to clear from the Green Channel; that I am well aware of the fact that there is Customs duty on import of above mentioned item in India; that I intentionally did not declare the



recovered items. On being asked, I admit my omission and commission on my part. I will be agreeing with the description and quantity assessed by the department. I do not require any show cause notice and case may be decided on merits. I have tendered my statement true and Correct and understood the same in vernacular. I have tendered the above statement without any duress, pressure or threat!"

5. Dr. Ashutosh, Id. Counsel for the Petitioner, however submits that under Section 110, the goods have to be released to the person from whom the same have been seized.

6. In view of the above submissions, particularly considering the fact the the SCN has not been issued till date, let the Petitioner appear before the Department on 16th September, 2025 for appraising the goods and release of the gold bars upon payment of applicable duty.

***Mr. Sandeep Lamba, Superintendent, Customs
Office of Commissioner, Customs, IGI Airports, T-3
New Delhi
Mob. No.: 7405345000
Email: igilegaldelhi@gmail.com***

7. It is also made clear that if the Customs Department wishes to initiate any other proceedings against the Petitioner, it shall be at liberty to do so in accordance with law, and nothing contained in this order shall impede initiation of such proceedings in any manner.

8. The present petition is disposed of in these terms. All pending



2025:DHC:7027-DB



applications, if any, are also disposed of.

**PRATHIBA M. SINGH
JUDGE**

**SHAIL JAIN
JUDGE**

AUGUST 18, 2025*/pd/Ar.*