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

Date of Decision: 18th August, 2025

+ **W.P.(C) 12101/2025**

ROHIT LALWANI

.....Petitioner

Through: Mr. Aman Yadav and Mr. Aamir
Chaudhary, Advs

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Harpreet Singh, SSC

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 seeking release of the goods detained from the Petitioner by the Customs Department *vide* Detention Receipt dated 13th December, 2024.
3. It is the case of the Petitioner that he is an Indian passport holder, working in Dubai and was travelling to India on 13th December, 2024. Upon his arrival at the Indira Gandhi International Airport, New Delhi he is stated to have been intercepted and the following goods were detained (hereinafter “*detained goods*”):
 - i. 01 iPhone 16 Pro
 - ii. 01 Play Station VER 2 Sony
 - iii. Marvel Studio Lego Game
4. The Petitioner’s grievance is that no Show Cause Notice (*hereinafter*



‘SCN’) has been issued in this matter till date. Ld. Counsel on behalf of the Petitioner submits that the Petitioner had bought the detained goods for his family. The Petitioner, however, is willing to re-export the same.

5. On the last date of hearing *i.e.*, 12th August, 2025 the Court had directed the Id. SSC for the Customs Department to seek instructions as to whether the SCN has been issued till date or whether extension of time period for issuance of the same has been granted under Section 110 of the Customs Act, 1962 (hereinafter “*the Act*”).

6. Mr. Harpreet Singh, Id. SSC submits that no SCN has been issued and no intimation for extension of the period for issuing the SCN has also been issued.

7. It is settled law that once the goods are detained, it is mandatory to issue a show cause notice and afford a personal hearing to the Petitioner. The time prescribed under Section 110 of Act, is a period of six months. However, subject to complying with the requirements therein, a further extension for a period of six months can be taken by the Customs Department for issuing the show cause notice. In the present case, the period of six months for issuance of the SCN has expired and no extension has been sought.

8. Considering the settled law and nature of the detained goods, as also the stand of the Petitioner that he wishes to re-export the same, the detention of the Petitioner’s goods is set aside. Accordingly, the goods shall be released for the purpose of re-export and considering that these are dutiable goods, warehouse charges as were applicable on the date of detention shall be paid by the Petitioner.

9. In respect of the same, the Petitioner shall appear before the Custom Department (Airport) on 28th August, 2025 at 11:30 AM. 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

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

PRATHIBA M. SINGH
JUDGE

SHAIL JAIN
JUDGE

AUGUST 18, 2025
Sk/msh