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

Date of decision: 18th August, 2025

+ **W.P.(C) 8290/2025**

AMAN VERMA

.....Petitioner

Through: Ms. Richa Kumari, Adv
versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Aditya Singla, SSC, CBIC with
Ms. Arya Suresh Nair, Mr. Ritwik
Saha, Mr. Raghav Bakshi, Mr. Sahil
Parashar, Ms. Shreya Lamba & Mr.
Akhil Sharma, Advs. (M: 7558898905)

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 kada weighing 100 grams (hereinafter "*the detained jewellery*") which was detained by the Customs Department *vide* Detention Receipt dated 19th March, 2024.
3. The case of the Petitioner is that on 19th March, 2024 the Petitioner, who is an Indian citizen, arrived at the Indira Gandhi International Airport, New Delhi from Dubai. The Petitioner was intercepted by the Customs officials and the detained jewellery was seized. Further, on 8th August, 2024 the appraisal of detained jewellery was conducted.
4. Thereafter, the Petitioner is stated to have visited the Customs Department on 6th May, 2024 and 8th August, 2024 seeking release of the detained jewellery. However, the same was not released. Further, it is stated



that no Show Cause Notice has been issued till date.

5. It is the settled position in law that under Section 110 read with Section 124 of the Customs Act, 1962 (hereinafter “*the Act*”) the period for issuance of the Show Cause Notice from the date of seizure is six months. The said period may be extended by another six months in terms of Section 110 (2) of the Act.

6. On the last date *i.e.*, 23rd July, 2025, it was submitted by Mr. Singla, Id. SSC that an oral SCN was issued to the Petitioner when he had appeared for appraisal on 8th August, 2024. On 23rd July, 2025 the following directions were issued:-

“ 8. At this stage, Mr. Singla submits that personal hearing was given to the Petitioner. Let an affidavit be filed by the Customs Department to the following effect.

(i) Details of the official who served oral Show Cause upon the Petitioner.

(ii) When was the notice of personal hearing given and in what manner.

(iii) Whether any Order-in-Original has even been passed till date.

(iv) Statement recorded under Section 108 of the Customs Act, 1962 be placed on record.

9. The Customs Department shall stand restrained from passing any Order-in-Original after passing of today's order.”

7. Today, a short counter affidavit dated 14th August, 2025 has been placed on record on behalf of the Customs Department, wherein the Department has placed reliance on the pre-printed waiver dated 19th March, 2024, signed by the Petitioner waiving of written Show Cause Notice and personal hearing. The relevant portion of the same is as under:

“It is humbly requested that said detained goods may please be RELEASED. I regret my mistake of opting for



*Green Channel and further request you to please take a lenient view in the matter. **I undertake that my case may be decided on merit and as such I do not want any written Show Cause Notice and Personal Hearing in the matter. An oral Show Cause Notice has been received.***

8. However, the Customs Department, despite the above waiver, had issued a notice for personal hearing dated 29th May, 2025, fixing certain dates for hearing the Petitioner.

9. The Court has heard the parties and perused the documents placed on record including the short affidavit on behalf of the Department. Clearly, no Order-in-Original has been passed till date. Further, though the statement of the Petitioner under Section 108 of the Act is stated to have been recorded the same has also not been placed on record.

10. Considering the above, this Court is of the opinion that the pre-printed standard waiver of even written Show Cause Notice is not valid in law as held by this Court in *Amit Kumar vs The Commissioner of Customs:2025:DHC:751-DB*. The relevant portion of the said judgement is extracted below:-

“15. A perusal of Section 124 of the Act would show that even after an oral show cause notice is given, the authority has the discretion to issue supplementary notice under circumstances which may be prescribed. For ready reference, Section 124 of the Act is set out below:-

“124. Issue of show cause notice before confiscation of goods, etc.—No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person—

(a) is given a notice in [writing with the prior approval of the officer of Customs not below



the rank of [an Assistant Commissioner of Customs], informing] him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;

(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter:

Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral.

[Provided further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.]”

*16. A perusal of Section 124 of the Act along with the alleged waiver which is relied upon would show that the oral SCN cannot be deemed to have been served in this manner as is being alleged by the Department. **If an oral SCN waiver has to be agreed to by the person concerned, the same ought to be in the form of a proper declaration, consciously signed by the person concerned. Even then, an opportunity of hearing ought to be afforded, inasmuch as, the person concerned cannot be condemned unheard in these matters. Printed waivers of this nature would fundamentally violate rights of persons who are affected. Natural justice is not merely lip-service. It has to be given effect and complied with in letter and spirit.***

[...]

*19. **This Court is of the opinion that the printed waiver of SCN and the printed statement made in the request for release of goods cannot be considered or deemed to be an***



oral SCN, in compliance with Section 124. *The SCN in the present case is accordingly deemed to have not been issued and thus the detention itself would be contrary to law. The order passed in original without issuance of SCN and without hearing the Petitioner, is not sustainable in law. The Order-in-Original dated 29th November, 2024 is accordingly set-aside.”*

11. In view of the settled law, the detention of the Petitioner’s jewellery is accordingly set aside.

12. Let the Petitioner appear before the Customs Authorities on 02nd September, 2025 and the goods shall be released to the Petitioner, upon payment of warehousing charges as applicable on the date of detention. 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

13. The short counter affidavit on behalf of the Customs Department is taken on record.

14. 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/dj/msh