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

*Date of decision: 22<sup>nd</sup> August, 2025*

+ **W.P.(C) 5501/2025 & CM APPL. 42874/2025**

MIR FASIL KHURSEED .....Petitioner

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

versus

COMMISSIONER OF CUSTOMS & ANR. ....Respondents

Through: Mr. Aditya Singla, SSC, CBIC

**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 by the Petitioner–Mir Fasil Khurseed seeking release of his goods seized *vide* Detention Receipt no. 3142 dated 23rd November, 2023. The release is being sought by the Petitioner in terms of the Order-in-Original dated 11th January, 2024 (hereinafter “*the OIO*”) which stands challenged by the Customs Department- Respondent No. 1 (hereinafter “*the Department*”) before the appellate authority which has been partially allowed *vide* order dated 27th June, 2025.
3. The Petitioner herein, having Indian Passport and a valid Oman Resident Card, arrived from Muscat to Delhi at the Indira Gandhi International Airport on 23rd November, 2023 and opted for the Green Channel. Upon arrival the Petitioner was intercepted by the Customs Officials and the following goods were seized from the Petitioner:

- *Four yellow metal bars 20g fine gold 999.9 purity, wt. 80 grams and;*
- *One automatic watch “Patek Philippe” with leather strap and steel case*



4. The submission of the Petitioner is that no show cause notice was issued to him with respect to the seizure and the OIO was passed. As per this order, the Petitioner was permitted to redeem the seized goods, subject to payment of fine. The operative portion of the said order is set out below:

“ **ORDER**

i) *I deny the ‘Free Allowance’ if any, admissible to the Pax Mr.Mir Fasil Khurseed 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, Mr.Mir Fasil Khurseed, is an “Inelligible Passenger” for the purpose of the Notification No. 50/2017 Customs dated 30.06.2017 (as amended) read with Baggage Rules, 2016 (as amended).*

iii) *I order confiscation of the "Four gold bars with engraving PKE made in UAE 20g Fine gold 999.9 having purity 999 weighing 80 valued at Rs.4,46,555/- & One Automatic Watch "PATEK PHILLIPE" with leather strap and steel case valued at 15,000/-collectively valued at Rs. 4,61,555/-" recovered from the Pax Mr. Mir Fasil Khurseed and detained vide DR No. DR/INDEL4/23.11.2023/002446 dt.23.11.2023 under section 11 J(d), 11 I(j) and 11I(m) of the Customs Act, 1962.*

iv) **I give an option to redeem, the goods confiscated, above, on payment of fine of Rs. 55,000/- (Rupees Fifty Five Thousand Only) under Section 125 of the Customs Act, 1962 and allow the same for re-export from India only by the Pax, since the passenger is an Indian National having passport No. M4631484 and a valid Oman’s Resident Card. I allow redemption of the detained goods within 120 days of issue of this order under Section125(3) of the Customs Act, 1962). The redemption is allowed after the completion of legal formalities in this regard and also on fulfilment of any regulatory clearances/approvals /payments, as required. The offer of redemption, if accepted, shall be subject to condition that the Passenger shall not dispute the identity and**



**valuation of the goods. The offer of redemption shall cease after 120 days of this order.**

*v) I also impose a penalty of Rs.46,000/- (Rupees Forty Six Thousand Only) on the Pax Ms.Mir Fasil Khurseed under Section112(a) and 112(b) of the Customs Act, 1962.”*

5. This OIO was challenged by the Department in appeal before the Appellate Authority. Notice was issued in the said appeal and the Petitioner proceeded to file his reply along with an application for early hearing. However, since there was a delay in deciding the said appeal, the Petitioner had preferred the present petition.

6. *Vide* order dated 29<sup>th</sup> April, 2025, when the present writ petition was filed, this Court was of the opinion that the appeal can be heard at the earliest and disposed of within two months. Accordingly, the following directions were issued:

*“7. Considering the overall facts, this Court is inclined to direct that the appeal shall be heard at the earliest, after giving a personal hearing notice to the Petitioner and the appeal shall be disposed of within a period of 2 months from the date of passing of this order.*

*8. Given the substantial delay in the adjudication of the appeal, the submissions made by the Petitioner to waive off the warehouse charges shall also be considered by the appellate authority.”*

7. Thereafter, an application being **CM APPL. 42874/2025** had been filed to bring on record the Appellate Authority’s order dated 27<sup>th</sup> June, 2025. In terms of the said order, the four gold bars were released, however, in respect of the ‘Patek Philippe’ automatic watch, the matter was remanded to the Adjudicating Authority for adjudication after re-assessment. The operative



portion of the Order-in-Appeal is as under:

*“6.0 In light of the discussions and findings above, I partially allow the appeal of the appellant i.e. department against the OIO No. 1140/003142/23.11.2023/WH/2023-24 dated 11-01-2024 passed by the Assistant Commissioner of Customs, T-3, IGI Airport, New Delhi as under:-*

*A. Impugned "Four gold bars with engraving PKE made in UAE 20g Fine gold 999.9 having purity 999 total weight 80 valued at Rs.4,46,555/-" is **allowed to be released to the respondent for re-export on payment of redemption fine of Rs.66,000/- (Rupees Sixty Six Thousand Only) under Section 125 of the Customs Act, 1962 and penalty of Rs.46,000/- (Rupees Forty Six Thousand Only) under Section 112 (a) & 112(b) of the Act ibid.***

***B. Regarding detained one "PATEK PHILIPPE" brand automatic watch, matter is remanded back for adjudication of the same after re-assessment of the value of the said watch.***

8. The said application was considered on 21st July, 2025 on which date Mr. Singla, Id. SCC had prayed for time to seek instructions in respect of the stand of the Department *qua* the Order-in-Appeal.

9. Today, Mr. Aditya Singla, Id. SSC has appeared and he submits that the Department has accepted the Order-in-Appeal.

10. In view of the fact the Order-in-Appeal has been accepted by the Department, let the same be given effect to within a period of four weeks.

11. The Petitioner shall appear before the Customs Authorities on 27<sup>th</sup> August, 2025 for release of the gold bars in terms of the Order-in-Appeal.

12. Further, in respect of the re-assessment of the 'Patek Philippe' automatic watch, let the Department provide a hearing to the Petitioner on the same date



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*i.e.*, 27<sup>th</sup> August, 2025 before passing the order of re-assessment. All rights and contentions are left open.

13. The present petition along with pending applications, if any, are disposed of in the above terms.

**PRATHIBA M. SINGH  
JUDGE**

**SHAIL JAIN  
JUDGE**

**AUGUST 22, 2025**/kp/msh