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IN THE HIGH COURT OF DELHI AT NEW DELHI

Date of Decision: 26th November, 2025

Uploaded on: 1st December, 2025

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W.P.(C) 14462/2025

SUKHBIR SINGH

.....Petitioner

Through: Md. Ather Ansari, Mobin Akhtar and
Mohd. Salman, Advs.

versus

THE COMMISSIONER OF CUSTOM

.....Respondent

Through: Mr. Atul Tripathi, SSC CBIC with
Mr. Shubham Mishra and Mr. Gaurav
Mani Tripathi, Advs.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RENU BHATNAGAR

JUDGMENT

Prathiba M. Singh, J.

1. This hearing has been done through hybrid mode.
2. This matter is being taken up today, as 25th November, 2025 was declared a holiday on account of 'Guru Tegh Bahadur's Martyrdom Day' *vide Notification No. 35/G-4/Genl.-I/DHC*.
3. The present petition has been filed by the Petitioner, *inter alia*, challenging the Order-in-Original dated 31st May, 2024 passed by the Commissioner of Customs, Indira Gandhi International Airport, Terminal-3, New Delhi (*hereinafter 'impugned order'*) and detention receipt dated 3rd February 2024, whereby, the following gold items were seized by the Customs Department:
 - i. One gold pendant weighing 80 grams;
 - ii. Two gold chains weighing 146 grams (*hereinafter 'gold items'*)



4. The brief facts of the case are that the Petitioner arrived in India on 3rd February, 2024 from Qatar. Upon his arrival at Indira Gandhi International Airport, Terminal 3, New Delhi, he was intercepted by the concerned officials of the Customs Department, who seized the gold items *vide* detention receipt dated 3rd February 2024. The same were appraised by the Customs Department on 22nd March 2024. Subsequently, the impugned order has been passed as per which only the seized gold pendant has been permitted to be redeemed. The operative portion of the same reads as under:

“ORDER

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

ii) I declare the passenger Sukhbir Singh as an "ineligible 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 absolute confiscation of the Two Gold chains having average purity 997 with gross weight 146 grams having Assessable value Rs.8,72,191/- recovered from the Pax Sukhbir Singh and detained vide DR No. DR/INDEL4/03.02.2024/003692 dated 03.02.2024 under section 111(d), 111(j) and 111(m) of the Customs Act, 1962;

(iv) I order confiscation of One Gold pendant having average purity 988 with gross weight 80 grams having Assessable value Rs.4,77,913/- recovered from the Pax Sukhbir Singh and detained vide DR No. DR/INDEL4/03.02.2024/003692 dated 03.02.2024 under section 111(d), 111(j) and 111(m) of the Customs Act, 1962;

(v) I give an option to redeem the goods confiscated above i.e. One Gold pendant having average purity 988 with gross weight 80 grams having Assessable value Rs.4,77,913/- on



*payment of a fine of Rs. 70,000/- (**Rupees Seventy Thousand Only**) along-with applicable rate of Customs duty on tariff valuation as on the date of detention of goods and I allow its **release** within **120 days** of issue of this order under Section 125(3) of Customs Act, 1962. The redemption is to be allowed after the completion of legal formalities in this regard and also fulfilment of any regulatory clearances/approvals required. The offer of redemption, if accepted, shall be subject to condition that the Pax shall not dispute the identity and valuation of the detained goods. The offer of redemption shall cease after 'One Hundred Twenty Days' from date of the receipt of this order;*

*vi) I also impose a penalty of Rs. 1,35,000/- (**Rupees One Lac Thirty Five Thousand Only**) on the Pax Sukhbir Singh under section 112 (a) and 112(b) of the Customs Act, 1962."*

5. The case of the Petitioner was that the jewellery items were old and used personal jewellery. The photographs in support of the same have been placed on record. It is also submitted that the Petitioner was made to sign a pre-printed waiver of Show Cause Notice and no personal hearing was provided before passing of the impugned order.
6. Ld. Counsel for the Customs Department submits that the impugned order was received by the Petitioner on 6th June, 2024, and the Petitioner has chosen not to challenge the same.
7. *Vide* order dated 18th September, 2025 the Court had directed the seized gold items to be produced today. Upon production and perusal of the same, it is clear that except one small gold chain, the remaining two items are not old and used jewellery. The said items appear to have been purchased from abroad.
8. Thus, the case of the Petitioner that seized jewellery are old and personal jewellery is not correct.



9. The Court is conscious of the fact that the Show Cause Notice was not issued in this matter and a waiver is relied upon by the Customs Department. Furthermore, no personal hearing was granted to the Petitioner before passing the impugned order.

10. However, considering that the few of the gold items are new gold items purchased from abroad, and that the order-in-original has already been issued, it is deemed appropriate to grant the Petitioner an opportunity to file an appeal against the impugned order dated 31st May, 2024.

11. Let the appeal be filed by 15th January, 2026. If the same is filed by the said date, it shall not be dismissed on the ground of limitation and shall be adjudicated on merits.

12. Notice for personal hearing shall be granted on the following email address and mobile number:

- *Email* : mohammedatheransari@gmail.com
- *Mobile* : 7011359907

13. The seized gold items have been returned to the concerned official of the Customs Department and the same have been resealed.

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

PRATHIBA M. SINGH
JUDGE

RENU BHATNAGAR
JUDGE

NOVEMBER 26, 2025/kp/hp