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IN THE HIGH COURT OF DELHI AT NEW DELHI

Date of Decision: 26th November, 2025 Uploaded on: 1st December, 2025

W.P.(C) 2376/2024

MONISH MOHAMMEDPetitioner

> Through: Dr. Ashutosh and Ms. Fatima Bano,

> > Advs.

versus

COMMISSIONER OF CUSTOMSRespondent

> Through: Mr. Aditya Singla, SSC CBIC, Ms.

> > Arya Suresh Nair, Adv

CORAM:

JUSTICE PRATHIBA M. SINGH JUSTICE RENU BHATNAGAR

Prathiba M. Singh, J. (Oral)

- 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' videNotification No. 35/G-4/Genl.-I/DHC.
- 3. The present Petition has been filed, inter-alia, seeking release of the gold bar weighing 116 grams (approx.) detained by the Customs Department dated 25th August, 2021.
- 4. The brief facts of the case are that the Petitioner was travelling from Saudi Arabia to India on 25th August, 2021. Upon his arrival at the Indira Gandhi International Airport, New Delhi the Petitioner was intercepted by the officials of Customs Department and the said gold bar was seized after issuing the Detention Receipt dated 25th August, 2021 bearing no. 30744.
- In the Order-in-Original passed on 16th September, 2021, the 5.

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Petitioner has been permitted to redeem the detained item in the following terms:

"ORDER

i I deny the free allowance, if any, admissible to passenger, Mr. Monish Mohmmad, for the various acts of commission & omission.

ii I declare that the passenger, Mr. Monish Mohmmad, is termed as an "Eligible passenger" for the purpose of the Notification No. 50/2017-Cus dated 30.06.2017 (as amended).

iii I order for confiscation of the said "One Tola Bar of Suisse 10 Tolas weighing 116.6 grms. having purity 999.9" under Section 111 of the Customs Act, 1962.

iv I give an option to redeem the goods confiscated. above on payment of fine of 'Rs 62,000/- (Rs. Sixty two thousand only) along with the applicable Customs duty (payable in freely convertible foreign currency), to be calculated at the time of redemption by the pax by applying applicable rate of Customs duty and tariff valuation, within 120 days of issue of this order. The applicable rate of Customs duty and tariff valuation involved will be as per the Customs Act; 1962 and Customs Tariff Act, 1975, amended as thereof, and the rules/regulations issued under above said acts. And, the date of determination of applicable rate of Customs duty and tariff valuation will be as per the Section 78 of the Customs Act, 1962, amended as thereof. The redemption to be allowed after the completion of legal formalities in this regard and also fulfillment of any regulatory clearances/ approvals 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 the receipt of this order.

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- v I also impose a penalty of Rs.62,000/- (Rupees Sixty two thousand only) on the passenger under Section 112(a) & 112(b) of the Customs Act, 1962."
- 6. The Petitioner is aggrieved by the condition imposed for payment of the redemption fine within a period of 120 days from the date of the said Order-in-Original. Although, the Petitioner is willing to pay the said redemption fine, penalty and applicable customs duty, the said option is no longer available to the Petitioner.
- 7. Hence, the present petition.
- 8. On 19th February, 2024 when the matter was first considered by the Court, it was submitted by the ld. Counsel for the Petitioner that the Petitioner is working as a labourer in middle-east and hence did not have the wherewithal to pay the redemption fine within the period of 120 days from the date of Order-in-Original. In view of the same, without prejudice, it was prayed that the period for payment of the redemption fine be extended by the Customs Department.
- 9. Considering the same, the Court had issued notice to the Customs Department which was accepted by Mr. Aditya Singla, ld. SCC who sought time to take instructions.
- 10. In the meantime, there was also an apprehension that the gold bar may have been disposed of. The apprehension was based on an affidavit dated 8th May, 2025 on behalf of the Customs Department which stated as under:
 - "3. A request was made to the disposal branch of the answering Respondent to disclose the data in respect of the disposal of the gold of the Petitioner. The following is the data received by the answering Respondent from the disposal branch:

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- (a) The goods i.e. 2 gold discs having a total weight of 469 gms seized from the Petitioner by way of the DR No. 3793 dated 30.05.2015 was inventorised on 06.09.2018.
- (b) A total of 100 packets were inventorised on the same day including the packet of the Petitioner. A total amount of 71189 gms of non standard gold was sent to the Mint on 11.10.2018 vide Lot No. 54 for conversion into standard gold."
- 11. However, the said affidavit was sought to be withdrawn by ld. SCC on 23rd July, 2025 on the ground that the fresh instructions had been received, whereby it was informed that the gold bar has not been disposed of.
- 12. Under such circumstances, bearing in mind the fact that the Petitioner is from an economically weaker section, is working as a labourer in Saudi Arabia and may have invested his substantial savings into this gold bar, the Court is inclined to allow redemption in terms of the Order-in-Original. The said order has not been challenged by the Department and has attained finality. The prayer is merely for extension of time to redeem the item.
- 13. Let the Petitioner appear before the Customs Department on 22nd December, 2025 in person or through an Authorised Representative. If the Authorised Representative is appearing, the Petitioner shall join the proceedings virtually and a proper email or some other form of communication from the Petitioner shall be sent to the Customs Department verifying the authorisation of the said representative to appear on behalf of the Petitioner. Payment in terms of the OIO be made by the Petitioner and

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upon the said payment being made, the gold item shall be released, after proper verification.

- 14. In the facts of the case, warehousing charges shall be collected as per the charges applicable on the date of detention.
- 15. The Nodal Officer mentioned below shall facilitate the Petitioner's appearance before the competent authority for compliance with the present order:

Mr. Mukesh Gulia, Superintendent, Legal Office of Commissioner, Customs IGI Airports, T-3, New Delhi

Email id: igilegaldelhi@gmail.com

Mob. No. 9999922479

16. 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*

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