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

Date of decision: 27th October, 2025

+ W.P.(C) 16228/2025

ROHIT ARORA .....Petitioner

Through: Ms. Richa Kumari and Mr. Pawan,

Advs.

versus

COMMISSIONER OF CUSTOMS .....Respondent

Through: Mr. Atul Tripathi SSC CBIC with Ms.

Jyotsana, Adv. (M: 9560018960)

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 under Article 226 of the Constitution of India, *inter alia*, seeking execution of the Order-in-Appeal dated 15th July, 2025 passed by the Commissioner of Customs (Appeals), New Customs House, IGI Airport, New Delhi (*hereinafter*, 'Order-in-Appeal').
- 3. A brief background of the Petitioner's case is that, the Petitioner had travelled to Dubai for an official meeting, as he is working in a Multi-National Company. Upon his arrival, on 18th May, 2024, at Indira Gandhi International Airport, Terminal-3 New Delhi, he was intercepted by the concerned officials of the Customs Department and one gold kada and one gold chain weighing a total of 52 grams (hereinafter, 'seized jewellery') was seized by the Customs Department, vide detention receipt dated 18th May, 2024. The seized

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jewellery was appraised on 31st May, 2024

4. Thereafter, an Order-in-Original dated 19th December, 2024 was passed by the Assistant Commissioner of Customs, IGI Airport, T-3, New Delhi (*hereinafter*, 'OIO'). In terms of the said order, the Petitioner was declared as an ineligible passenger, and absolute confiscation of the seized jewellery along with penalty was directed. The operative portion of the OIO reads as under:

ORDER

- i) I deny the 'Free Allowance' if any, admissible to the Pax Mr. Rohit Arora 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 Mr. Rohit Arora 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 –
- "(a) One gold kada having average purity 997 with gross and net weight 35 grams having Assessable value Rs.2,39,531/-
- (b) One gold chain bracelet having average purity 997 with gross and net weight 17 grams having Assessable value Rs.1,16,343/-
- (c) The total weight of all gold items is 52 grams having Assessable value of Rs.3,55,874/-" recovered from the Pax Mr. Rohit Arora and detained vide the above said DR under section 111(d), 111(i), 111(j), and 111(m) of the Customs Act, 1962;
- (iv) I also impose a penalty of Rs.55,000/- (Rupees Fifty Five Thousand Only) on the Pax Mr. Rohit Arora under section 112 (a) and 112(b) of the Customs Act, 1962."

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- 5. The OIO was challenged before this Court in W.P.(C) 2615/2025, in which *vide* order dated 3<sup>rd</sup> March, 2025, the Court after considering the facts, had permitted the Petitioner to file an appeal. The said order reads as under:
  - "4. The Petitioner was given a hearing in this matter on 16th July, 2024 and thereafter the Order-in-Original was passed. In the opinion of this Court, therefore, the Petitioner ought to have challenged the said order in an appeal in accordance with law.
  - 5. Considering the quantum of goods, the Petitioner is now permitted to file the appeal by 31st March, 2025. The same shall be disposed of by 30<sup>th</sup> April, 2025.
  - 6. Petition is disposed of. All pending applications, if any, are also disposed of."
- 6. Pursuant to the aforesaid order, the Petitioner filed an appeal and the same has now been decided *vide* Order-in-Appeal dated 15<sup>th</sup> July, 2025. *Vide* the said order, the Appellate Authority has permitted the release of the detained goods, subject to payment of redemption fine of Rs.35,000/- and the penalty has also been reduced to Rs.35,000/-. The operative portion of the said order reads as under:

<u>ORDER</u>

"6.0 In light of discussions and findings as above, I allow the appeal partially against OIO No. 2126/4452/18.05.2024/WH/2024-25 dated. 19-12-2024 passed by the Assistant Commissioner of Customs, T-3, IGI Airport, New Delhi and impugned goods i.e. "One gold Kada having purity 997, weight 35 grams, valued at Rs.2,39,531/- & One gold chain bracelet having purity 997, weight 17 grams, valued at Rs.1,16,343/-(collectively valued at Rs.3,55,874/-)" is allowed to be released to the appellant/authorized person on payment

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of redemption fine of Rs.35,000/- (Rupees Thirty Five Thousand only) under Section 125 of the Customs Act, 1962 along with applicable Customs Duty. The penalty imposed on the appellant under Section 112(a) & 112(b) of the Customs Act, 1962 is reduced to Rs.35,000/- (Rupees Thirty Five Thousand only). The Appeal is disposed off with such modifications and consequential relief as above."

- 7. In the present writ petition, the Petitioner is seeking implementation of the said Order-in-Appeal.
- 8. Issue Notice. Mr. Atul Tripathi, ld. SSC accepts notice on behalf of the Respondent, and submits that he does not have instructions on whether the Appellate Authority's order has been challenged or not.
- 9. In any case, more than three months have already elapsed since the passing of the Order-in-Appeal. In view of thereof, there is no impediment in implementing the said order.
- 10. Accordingly, the Order-in-Appeal dated 15<sup>th</sup> July, 2025 shall be given effect to within two weeks.
- 11. In the facts of this case, warehouse charges shall be collected on the basis of rates applicable on date of detention, and the same is reduced to 50%.
- 12. The Petitioner shall appear before the Authority on 3<sup>rd</sup> November, 2025.
- 13. The Nodal Officer mentioned below shall facilitate the Petitioner's appearance before the competent authority for compliance with the present order:

Mr. Sandeep Lamba, Superintendent, Customs Office of Commissioner, Customs IGI Airports, T-3, New Delhi Mobil No.7405345000

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## Email id: igilegaldelhi@gmail.com

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

PRATHIBA M. SINGH JUDGE

> SHAIL JAIN JUDGE

**OCTOBER 27, 2025**/dk/sm

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