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

CNR No. DLHC010392232026

+ **W.P.(C) 12193/2026**

**MOHAMMAD MUQEEM THROUGH SPA MOHD HARIS
TAYYAB** Petitioner

Through: **Mr. Mohammed Ather Ansari
and Ms. Anam Majid, Advs.**

versus

THE COMMISSIONER OF CUSTOMS AND ORS
.....Respondents

Through: **None.**

**CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MS. JUSTICE SHAIL JAIN**

% **ORDER
21.08.2026**

1. Through this Writ Petition filed under Article 226 of the Constitution of India, the Petitioner prays for issuance of writ of mandamus directing the Respondent to release the gold bar weighing 116 grams detained *vide* Detention Receipt dated 18.04.2024. The petitioner further prays to quash the penalty and fine imposed *vide* Order-in-Original dated 02.04.2026
2. Operative part of the Order-in-Original passed by the Adjudicating Authority reads as under:

"ORDER

i. I deny the 'Free Allowance' if any admissible to the Pax Mohammed Muqem 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, **Mohammed Muqem “ineligible Passenger”** for the purpose of the Notification No. 50/2017-Cus dated 30.06.2017 (as amended) read with Baggage Rules, 2016 (as amended).

iii. I order confiscation of the above said detained goods i.e. **“One gold bar engraved “Suisse” having purity 999, weight 116 grams, valued at Rs. 7,85,350”** recovered from the Pax **Mohammed Muqem** and detained vide DR No. DR/INDEL4/18-04-2024/004235 dt. 18.04.2024, under Section 111(d), 111(i), 111(j) & 111(m) of the Customs Act, 1962;

iv. **I give an option to redeem**, the goods confiscated, above, on payment of fine of **Rs.90,000/- (Rupees Ninety Thousand Only)** along-with **applicable rate of Customs duty** on tariff valuation as on the date of detention of goods. I allow release of the detained goods 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 fulfillment 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;

v. I also impose a **penalty of Rs.80,000/- (Rupees Eighty Thousand Only)** on the Pax, **Mr . Mohammed Muqem** under Section **112(a) &112(b)** of the Customs Act, 1962.”

3. Admittedly, statutory appeal is maintainable against the aforesaid Order-in-Original. Learned Counsel representing the Petitioner submits that this order is in favour of the Petitioner. However, she submits that this Court vide order dated 04.09.2025



while disposing of W.P.(C) 13663/2025 filed by the Petitioner, directed passing of appropriate order in respect of applicable Custom duty.

4. It has been noticed that the Petitioner came to this Court seeking release of the gold bar. This Court after noticing that a pre-printed Show Cause Notice waiver has been signed by the Counsel and the case was coming up for personal hearing on 08.09.2025. disposed of the Writ Petition directing the Petitioner to appear before the Custom Department on 08.09.2025.

5. This Court did not adjudicate the case on merits. Hence, the Petitioner cannot be permitted to take benefit of observations made in the order.

6. With these observations, the Writ Petition is disposed of.

ANIL KSHETARPAL, J

SHAIL JAIN, J

AUGUST 21, 2026/kp/hp