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

+ **W.P.(C) 1855/2025**

DILARAM SHAMURATOVNA

.....Petitioner

Through: Mr. Ashish Panday, Mr. Ajay Singh &
Mr. Anshuman Gupta, Advs.

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr. Shubham Tyagi, SSC CBIC and
Ms. N Ojha, Adv. (M: 9650049869).
Mr. Shankar Kr. Jha, SPC, UOI.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE DHARMESH SHARMA

ORDER

% **14.02.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed under Article 226 of the Constitution of India seeking release of the currency to the tune of USD 24,500/- which was seized by the Respondent/Department from the Petitioner on 6th March, 2023.
3. The case of the Petitioner is that she had arrived at IGI airport as a tourist on 6th March, 2023, and she was holding an Uzbekistan passport. The currency to the tune of USD 24,500/- was seized. Subsequently, a show cause notice was issued on 4th September, 2023, and the Order-in-Original was passed on 29th March, 2024, giving the Petitioner permission to redeem the goods upon payment of redemption fine and penalty. The operative portion of the order reads as under:



*“i. I order confiscation of the above said seized Foreign Currency amounting to **24500/-USD**, equivalent to **INR 20,02,875/- (Rupees twenty Lakh two thousand eight hundred seventy five only)** attempted to be exported by Noticee during current visit (Departure) under Section 113 of the Customs Act, 1962;*

ii. I give an option to the Noticee to redeem the goods confiscated above on payment of redemption fine of Rs. 2,50,000/- (Rupees Two Lakh Fifty Thousand Only) under Section 125 of the Customs Act, 1962 along with the payment of applicable, Customs duty penalty, other duties cess and charges as applicable. The redemption to be allowed after the completion of legal formalities in this regard and also fulfillment any regulatory clearances/approvals required. The offer of redemption if accepted shall subject to condition that the Noticee shall not dispute the identity and valuation of the goods. The offer of redemption shall cease after three months of the receipt of this order.

*iii. I impose a penalty of **Rs. 2,10,000/-/- (Rupees Two Lakh Ten Thousand Only)** under Section 114 of the Customs Act, 1962, read with Section 13 of the Foreign Exchange Management Act, 1999 on the Noticee in respect of the confiscated Foreign Currency.”*

4. The case of the Petitioner is that the amount is still not being released in spite of the Petitioner's willingness to pay the redemption fine and the penalty.
5. Yesterday on 13th February, 2025, the matter was listed and the Department was directed to take instructions as to whether any appeal has been filed challenging the said Order-in-Original or not.
6. Mr. Tyagi, Id. Counsel on instructions, today, submits that an appeal



has been preferred by the Respondent/Department and hence, the release would not be possible at this stage.

7. Since the clear instructions are that the Department has challenged the Order-in-Original dated 29th March, 2024, the Commissioner (Appeals) must now adjudicate the appeal in accordance with the law. Until such adjudication, the prayer for the release of the currency cannot be granted.

8. In terms of Section 128A(4A), the Commissioner (Appeals) is to decide every appeal where it is possible to do so within a period of six months from the date when it has been filed. Accordingly, the Commissioner (Appeals) in the present case shall decide the appeal as per the provisions of the Act within a period of four months.

9. The writ petition is accordingly disposed of in the above terms. All pending applications, if any, are also disposed of.

10. All remedies and rights of the Petitioner are left open.

PRATHIBA M. SINGH, J.

DHARMESH SHARMA, J.

FEBRUARY 14, 2025

dj/Am