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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 2795/2025**

NARESH KUMAR

.....Petitioner

Through: Mr. Ravi Rathore, Ms. Richa Kumari,
Mr. Pawan, Mr. Yatin Bhutani and Mr.
Yogesh Kumar Rai, Advocates.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Ms. Anushree Narain, SSC with Mr.
Ankit Kumar, Adv. (M: 9910014337).

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

27.03.2025

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1. This hearing has been done through hybrid mode.
2. In this petition, the Petitioner was travelling from Dubai to India on 04th June, 2024. The following goods were seized from him at the Indira Gandhi International Airport:

S. No.	Item Description	Quantity
1.	One Yellow Metal Kada	51.0 Grams
2.	HP Elitebook 840 G6	1.0 Unit
3.	HP Pavillion Laptop Model 15-EG3053CL	1.0 Unit
4.	HP Elitebook X360 1030 G2	2.0 Unit
5.	HP Elitebook 840 G6 (Touch)	1.0 Unit

3. After the detention, the Petitioner is stated to have approached the customs department for the appraisal of goods which had not been done as



per the regulations. No show cause notice has been issued.

4. Once the goods are detained, it is mandatory to issue a show cause notice and afford a hearing to the Petitioner. The time prescribed under Section 110 of The Customs Act, 1962, is a period of six months and subject to complying with the formalities, a further extension for a period of six months can be taken by the Department for issuing the show cause notice.

5. However, considering the nature of goods which are seized, let the Petitioner approach the customs department for the appraisal of goods and for the release of the same.

6. If the appraisal has not been done, let the same be done, and the Petitioner may seek the release of goods upon conditions as the customs department may fix. The customs shall release the goods after fixing the duty or any other amount that has to be payable by the Petitioner within a period of four weeks.

7. Accordingly, the present petition is disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MARCH 27, 2025/MR/tvs