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

+ **W.P.(C) 4328/2025**

GUMAN MAL

.....Petitioner

Through: Ms. Richa Kumari, Mr. Yatin Bhutani
and Mr. Pawan, Advs.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

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

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **29.05.2025**

1. This hearing has been done through hybrid mode.
2. The present writ petition has been filed by the Petitioner-Guman Mal under Article 226 of the Constitution of India seeking setting aside of seizure of his gold articles which were seized vide Detention Receipt (DR) No. 3665 dated 30th January, 2024.
3. The case of the Petitioner is that he is an Indian Citizen and is a resident of the United Arab Emirates (UAE). He had arrived from Dubai to India on 30th January, 2024 and was intercepted at the airport and the following items were detained by the Customs Authorities:
 - i. **One Gold Chain of 90 Grams,**
 - ii. **One Gold Kada of 70 Grams and**
 - iii. **Two Gold Coins of 20 Grams.**



4. Pursuant to the detention, an Order-in Original was passed by the Office of Commissioner of Customs on 12th April, 2024 without issuing any Show Cause Notice.
5. The said Order-in-Original was challenged in appeal by the Petitioner wherein relief was granted to the Petitioner vide Order-In-Appeal dated 20th November 2024.
6. However, the Order-in-Appeal was challenged by the Customs Department before the Revisional Authority. On the last date of hearing, the Id. Counsel for Customs Department submitted that the Revisional Authority shall decide the challenge expeditiously. Accordingly, this Court passed a direction that an order shall be passed by the Revisional Authority by 15th May, 2025.
7. Today, this Court has been informed that the Revisional Authority has not passed any order yet. In view thereof, this Court is of the opinion that the Order-in-Appeal dated 20th November 2024 deserves to be given effect to by the Customs Department. The said order read as under:-

"6.0 In light of discussions and findings as above, I allow the appeal partially against OIO No. 1372/003665/30-01-2024/WH/2023-24 dated 12-04-2024 passed by the Joint Commissioner of Customs, T-3, IGI Airport, New Delhi and order that the impugned goods i.e. "(I) One gold chain having purity 998, weight 90 grams, valued at Rs.5,46,068/- (I) Two gold coin(qinni) having purity 999, weight 20.grams, valued at Rs.1,16,348/- (Total value Rs.6,62,416)" be released for re-export to Dubai after payment of redemption fine of Rs.99,000/- (Rupees Ninety Thousand only) under Section 125 of the Customs Act, 1962. The penalty of Rs.1,00,000/- (Rupees One Lakh Only) under Section 112(a) and 112(b) of the Customs



Act, 1962 is upheld.
The Appeal is disposed of accordingly.”

8. Accordingly, in terms of the Order-in-Appeal, let the redemption fine and penalty be paid within two weeks, after which the detained goods shall be released in favour of the Petitioner. No other duty or charges including warehousing charges would be liable to be paid.

9. The Petitioner may collect the detained goods personally or through an Authorised Representative, in which case, the goods shall be released after receiving a proper email from the Petitioner or some form of communication that the Petitioner has no objection to the same being released to the concerned Authorised Representative.

10. Accordingly, the present writ petition is disposed of in above terms. All the pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

MAY 29, 2025

kk/ss