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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ **W.P.(C) 4834/2025**

MOHAMMAD AFSAR KHAN .....Petitioner

Through: Ms. Richa Kumar, Mr. Pawan and Mr. Yatin Bhutani, Advocates.

versus

COMMISSIONER OF CUSTOMS .....Respondent

Through: Ms. Anushree Narian, SSC with Mr. Ankit Kumar, Advocate.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **29.05.2025**

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner- Mohammad Afsar Khan under Article 226 of the Constitution of India, *inter alia*, seeking release of the gold bar weighing 100 grams detained by the Respondent-Commissioner of Customs *vide* Detention Receipt dated 24th June 2024 (hereinafter, *'detention receipt'*).

3. The case of the Petitioner is that he is an India national and had travelled from Saudi Arabia to Delhi on 24th June, 2024 via flight no. XY-329. He had purchased a gold bar of 100 grams in Saudi Arabia and was carrying the same to India. Upon arrival at the Indira Gandhi International Airport, New Delhi, the Petitioner was approaching the red channel to declare the said gold bar. However, the same was seized by the Customs Department and a detention

receipt for the same was issued.

4. According to the Petitioner, he was willing to pay Customs Duty on the said gold bar however, the same was detained. Moreover, the case of the Petitioner is that no show cause notice has been issued till date.

5. Notice was issued in this matter on 17th April, 2025 and instructions were to be sought by the ld. Counsel for the Customs Department.

6. Upon instructions, ld. Counsel for the Customs Department submits that given the fact that the Petitioner is willing to pay the Customs Duty, he can appear before the concerned adjudicating authority and an order would be passed accordingly.

7. Accordingly, let the Petitioner appear before the officer Ms. Poonam Guggal, AIR Customs Superintendent Warehouse Section, Delhi Airport (Customs) on 03rd June, 2025 at 12 P.M.

8. The adjudicating authority shall hear the Petitioner and pass an order in accordance with law after taking the facts into consideration that the Petitioner is willing to pay the Customs Duty.

9. The adjudicating authority shall also bear in mind that the detention of the Petitioner's gold bar is of June, 2024 and the six months period for issuing Show Cause Notice has already lapsed.

10. This Court, while deciding the issue pertaining to non-issuance of the Show Cause Notice within the prescribed period under the Customs Act, 1962, has held that once the goods are detained, it is mandatory to issue a Show Cause Notice and afford a personal hearing to the Petitioner. The time prescribed under Section 110 of Act, is a period of six months. However, subject to complying with the requirements therein, a further extension for a period of six months can be taken by the Customs Department for issuing the

show cause notice. In this case, the one year period itself has elapsed, yet no show cause notice has been issued. This shall be borne in mind by the adjudicating authority while deciding the Petitioner’s case.

11. Accordingly, the petition is disposed of in said terms.

12. All rights and remedies are left open.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

MAY 29, 2025
v/ss