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

\+ **W.P.(C) 8221/2025**

ANITA JAIN .....Petitioner

Through: Mr. Ritaj Kocher, Mr. Deepansh Dhamija and Ms. Divya Rastogi, Advs.

versus

THE UNION OF INDIA & ORS. .....Respondents

Through: Mr. Premtosh K. Mishra, CGSC with Mr. Sarthak Anand and Mr. Prarabdh Tiwari, Advs. for R-1.
Sh. Atul Tripathi, SSC, CBIC with Mr. Shubham Mishra & Mr. Gaurav Mani Tripathi, Advs. for R-3 & 4. (M: 9560018960)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

O R D E R

% **23.07.2025**

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner, Ms. Anita Jain under Article 226 of the Constitution of India *inter alia* assailing the detention receipt No. ***DR/INDEL4/10-04-2024/004169,*** dated 10th April, 2024, vide which, the goods of the Petitioner being, one gold chain weighing 50 grams, one gold ring weighing 20 grams and two I phones- 15 Pro Max, 256 gb were seized by the Customs Department.

3. A brief background of the present case is that on 10th April, 2024, the Petitioner arrived at the Indira Gandhi International Airport, Delhi from Dubai. On arrival, the Petitioner was intercepted by the officials of the

Customs Department who detained the goods of the Petitioner vide Detention receipt dated 10th April, 2024.

4. The case of the Petitioner is that Show Cause Notice has not been issued to the Petitioner. The six months duration to issue notice, provided under Section 110(2) of the Customs Act has also lapsed. Thus, the Petitioner ought to be granted release of the goods seized by the Customs Department, in her possession.

5. Ld. Counsel for the Customs Department, submits that the Petitioner never came for appraisement and hence the Show Cause Notice was not issued.

6. This Court has repeatedly observed that non appearance of a passenger for appraisement of detained goods is not a ground for withholding the issuance of an SCN in terms of Section 110 of the Customs Act, 1962.

7. This observation of the Court has been reiterated in a recent order dated 16th July, 2025 being, ***Dhiren v. Commissioner of Customs (W.P. (C) 9951/2025*** wherein the Court has observed as under:

> *"7. It is made clear that non appearance of a passenger for appraisement of detained goods is not a ground for withholding the issuance of an SCN in terms of Section 110 of the Customs Act, 1962.*
> *8. Since no SCN has been issued in this matter, the continued detention would be contrary to law. Let the Respondent seek instructions in this regard."*

8. In view thereof, since no Show Cause Notice has been issued in this matter, the detention of the goods of the Petitioner would no longer survive and would not be tenable. The goods shall now be released to the Petitioner.

9. Considering the age of the Petitioner, who is stated to be of more than

65 years of age and who is stated to be carrying the two iPhones as gifts for her grandchildren, warehousing charges are waived off in this matter.

10. The petition is disposed of in the above terms along with pending application(s), if any.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 23, 2025/*dk/rks*