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* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 9033/2025

MAHESWARY SIVANIAH

.....Petitioner

Through: Dr. Ashutosh, Ms. Fatima and Mr.
Yousuf Karim, Advs.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Shubham Tyagi (SSC, CBIC),
Ms. Navruti Ojha, Mr. Harish Saini,
Advs. (M: 9650049869)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% 23.07.2025

1. This hearing has been done through hybrid mode.
2. The present petition has been filed under Articles 226 and 227 of the Constitution of India, *inter alia*, seeking release of the detained jewellery seized by the Customs Department on 10th January, 2024.
3. The Order-in-Original has already been passed in this matter on 30th January, 2024, wherein the option of redemption has been given to the Petitioner, as under:

“

ORDER

i) I deny the ‘**Free Allowance**’ if any admissible to the passenger **Maheswary Sivaniah** for the various acts of commission and omission;

ii) I declare the passenger, **Maheswary Sivaniah**, an “**ineligible Passenger**” for the purpose of the Notification No. 50/2017-Cus dated 30.06.2017 (as amended) read with Baggage Rules, 2016 (as amended);



iii) I order confiscation of the "(i) One gold chain with pendants having purity 918, weight 43 grams, valued at Rs.2,54,150/- , (ii) One gold chain having purity 997, weight 89 grams, valued at Rs.5,70,154/- (iii) One gold chain having purity 927, weight 16 grams, valued at Rs.95,495/- (iv) Two gold bangles having purity 914, weight 19 grams, valued at Rs.1,11,809/- (v) One gold kada having purity 958, weight 26 grams, valued at Rs.1,60,368/- (vi) One gold ring having purity 909, weight 05 grams, valued at Rs.29,263/- (Total Value Rs. 12,21,238/-)" recovered from the Pax Maheswary Sivaniah and detained vide **DR Ko. DR/INDEL4/10.01.2024/003494 dated 10.01.2024**, under Section 111(d), 111(j), 111(1) & 111(m) of the Customs Act, 1962;

iv) I give an option to redeem the goods confiscated above, on payment of a fine of **Rs.1,85,000/- (Rupees one lakh eighty five thousand only)** under Section 125 of Customs Act, 1962 and allow the same for **re-export** from India only by the Pax since the passenger is a **Sri Lankan national** having Sri Lankan Passport No. N10916849. The redemption is to be allowed after the completion of legal formalities in this regard and also fulfillment of any regulatory clearances/approvals required. The offer of redemption, if accepted. shall be subject to condition that the Pax shall not dispute the, identity and valuation of the detained goods. The offer of redemption shall cease after 'One Hundred Twenty Days' from date of the receipt of this order;

v) I also impose a penalty of **Rs.1,20,000/- (Rupees one lakh twenty thousand only)** on the passenger **Maheswary Sivaniah** under Section 112(a) & 112(b) of the Customs Act, 1962."

4. The said Order-in-Original was carried in appeal and is stated to have been decided on 26th July, 2024.

5. Mr. Shubham Tyagi, Id. SSC for the Respondent submits today that the appeal, which was filed by the Department, has been dismissed. The Customs Department is thus willing to enforce the Order-in-Original.



6. Accordingly, the Order-in-Original dated 30th January, 2024 be given effect to. Let the Petitioner appear before the Department on **11th August 2025 at 11.30 am.**
7. Considering the facts of this case, it is directed that 50% of the warehouse charges be paid by the Petitioner.
8. The present 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