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IN THE HIGH COURT OF DELHI AT NEW DELHI*Date of decision: 26th November, 2025**Uploaded on: 1st December, 2025*

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W.P.(C) 13936/2023**NAZARMAMMET NURYYYALEV**

.....Petitioner

Through: Mr. Pramod Kant Saxena, Adv.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Ms. Anushree Narain, SSC with Mr.
Naman Choula, Adv.**CORAM:****JUSTICE PRATHIBA M. SINGH****JUSTICE RENU BHATNAGAR****JUDGMENT****Prathiba M. Singh, J.**

1. This hearing has been done through hybrid mode.
2. This matter is being taken up today, as 25th November, 2025 was declared a holiday on account of 'Guru Tegh Bahadur's Martyrdom Day' *vide Notification No. 35/G-4/Genl.-I/DHC*.
3. The present petition seeks implementation of the Order-in-Original dated 27th January, 2020 wherein the Adjudicating Authority has permitted re-export of the Petitioner's gold jewellery consisting of two gold chains and two gold bracelets, collectively weighing 540 grams (hereinafter "*the gold jewellery*"), subject to payment of redemption fine and penalty.
4. The brief background is that the Petitioner is a Turkmenistanian national. It is stated that he had arrived in India for medical treatment and that he was wearing the gold jewellery.
5. The said Order-in-Original was passed by the Adjudicating Authority



wherein it has observed as under:

“14. I observe that the Pax came for undergoing treatment of his wife and brought the said gold to to meet the medical expenses for treatment of his wife. The passenger does not appear to be a habitual offender, I am inclined to offer redemption of goods on payment of redemption fine. The redemption shall be subject to compliance with any procedural and regulatory requirements.

15. I have already discussed the omission and commission of the Pax and accordingly I find that he has made himself liable for penal action under Sec 112 of Customs Act, 1962. The quantum of penalty is being considered keeping in view the mens rea .i.e. intent of smuggling and evasion of duty, the actus reus of crossing the green channel and non declaration of above said goods in prescribed form to Customs Officer

16. In view of the foregoing, I pass-the following order:
Order:-

- i) I deny free allowance, if any, to the Pay for the reason discussed above.*
- ii) I order for confiscation of the above said 02 gold chains and 02 gold bracelets, total weighing 540 gms valued at Rs. 10,01,719/- (Rupees Ten Lakh One thousand Seven hundred Nineteen only) under Section III (d) of the Customs Act, 1962.*
- iii) **I allow the re-export of the above said goods on payment of Redemption fine of Rs1,50,000/- (Rupees. One Lakh Fifty Thousand Only) under Section 125 of the Customs ACL 1962.** The redemption to be allowed after the completion of legal formalities in this regard and also fulfilment 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 goods.*
- iv) I impose a penalty of Rs, 1,50,000/- Rupees One Lakh*



Fifty Thousand Only) on the Pax under Section 112 of the Customs Act, 1962.”

6. A perusal of the above would show that the Petitioner had come to India for treatment of his wife and brought the gold jewellery to meet the medical expenses. The Adjudicating Authority also holds that the Petitioner is not a habitual offender and accordingly offered redemption of goods subject to payment of redemption fine.
7. Thereafter, the Petitioner had furnished a letter on 21st August, 2023 to the Customs Department seeking payment of redemption fine and release of the gold jewellery for re-export.
8. However, the same was rejected *vide* letter dated 25th August, 2023, on the ground that in terms of Section 125(3) of the Customs Act, 1962 the time period for paying of the redemption fine is over.
9. It is submitted on behalf of the Petitioner that the Order-in-Original was passed around the COVID-19 pandemic and hence there was a delay in the Petitioner paying the redemption fine.
10. Ms. Narain, Id. SSC reiterates that the time period for paying the redemption fine is over. It is further submitted that the gold jewellery has not yet been disposed of as per Ms. Narain, Id. SSC.
11. It is noted that in ***In Re: Cognizance for Extension of Limitation, Suo Moto Writ Petition (C) No. 3 of 2020***, passed on 10th January, 2022, the delay between 15th March, 2020 till 28th February, 2022 has already been condoned by the Supreme Court. As per the said order, the limitation period for matters where the limitation expired within 15th March, 2020 till 28th February, 2022 would be calculated from 1st March, 2022.
12. Accordingly, in the present case the Petitioner had approached the



Customs Department in August, 2023, whereby the delay would be over one year.

13. Considering the fact that the Petitioner had visited India for medical treatment of his wife and the gold jewellery was for payment of the same, as also the fact that the Petitioner is not a habitual offender, the Court is of the view that in the interest of justice the Order-in-Original ought to be given effect to.

14. In view of the special circumstances of the case, the Court is inclined to allow the implementation of the Order-in-Original, subject to payment of Rs.20,000/- as costs to the Delhi High Court Bar Association. The bank details of the Delhi High Court Bar Association are as under:

- **Name: Delhi High Court Bar Association**
- **Account No.: 15530100000478**
- **IFSC Code: UCBA0001553**
- **Bank & Branch: UCO Bank, Delhi High Court**

15. Let the said costs be paid within a period of three weeks.

16. Accordingly, considering the above decision as also the facts of the case, it is directed that the Customs Department shall release the seized gold chain to the Petitioner for re-export. The warehousing charges shall be collected based on the charges applicable on the date of detention.

17. Let the Petitioner appear before the Customs Department on 22nd December, 2025 in person or through an Authorised Representative. Where the Authorised Representative is appearing, the Petitioner shall join the proceedings virtually and a proper email or some other form of communication from the Petitioner shall be sent to the Customs Department verifying the authorisation of the said representative to appear on behalf of



the Petitioner.

18. The Nodal Officer mentioned below shall facilitate the Petitioner's appearance before the competent authority for compliance with the present order:

***Mr. Mukesh Gulia, Superintendent, Legal
Office of Commissioner, Customs
IGI Airports, T-3, New Delhi
Email id: igilegaldelhi@gmail.com
Mobile No.: 9999922479***

19. The petition is disposed of in the above terms. Pending applications, if any, are disposed of.

**PRATHIBA M. SINGH
JUDGE**

**RENU BHATNAGAR
JUDGE**

NOVEMBER 26, 2025/Rahul/msh