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

\+ **W.P.(C) 10434/2025**

MR. ROHIT LUTHRA .....Petitioner

Through: Mr. Harsh Trikha, Advocate.

versus

COMMISSIONER OF CUSTOMS, IGI AIRPORT & ANR. .....Respondents

Through: Mr. Atul Tripathi, SSC with Mr. Shubham Mishra and Mr. Gaurav M. Tripathi, Advocates.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

<u>O R D E R</u>

% 22.07.2025

1. This hearing has been done through hybrid mode.

2. The present writ petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India seeking release of the detained 5 iphone pro max mobile phones *(hereinafter, 'the detained articles')* which were seized by the Customs Department vide Detention Receipt dated 9th July, 2024.

3. It is the case of the Petitioner that he was travelling from London to Delhi on 9th July, 2024 and was carrying the detained articles which he had purchased for his family members.

4. The Petitioner is stated to have visited the Customs Office on 11th July, 2024 for appraisement of the detained articles, however, till date no Show Cause Notice (SCN) has been issued in this matter and no Order-in-Original has also been passed. Hence, it is the case of the Petitioner that the detained

articles are liable to be released upon payment of the requisite customs duty.

5. It is the settled position in law that once goods are detained under the Customs Act, it is mandatory to issue a Show Cause Notice and afford a personal hearing opportunity to the Petitioner. The time prescribed under Section 110 of the Customs Act, 1962, is a period of six months and subject to complying with the formalities, a further extension of six months can be granted to the Department for issuing the Show Cause Notice. In this case, since the one year period has already lapsed and no Show Cause Notice has been issued, the detained articles of the Petitioner shall be released since the said detention thereof is now untenable in law.

6. In view of the submissions made and the above stated position of law, let the Petitioner appear before the Customs authorities on 01st August, 2025 for the release of the detained articles.

7. A hearing shall be afforded to the Petitioner and an order shall accordingly be passed upon the customs duty payable, along with the warehousing charges. Since the detention itself is no longer tenable, no penalty and redemption fine would be imposed.

8. Accordingly, the present writ petition is disposed of in these terms. All pending applications are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 22, 2025/*MR/ss*