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

+ **W.P.(C) 10952/2025**

NURGOZEL ACHILOVA

.....Petitioner

Through: Ms. Richa Kumari, Mr. Pawan & Ms.
Arti Gupta, Advs

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Atul Tripathi, SSC, CBIC
(9560018960)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **18.08.2025**

1. This hearing has been done through hybrid mode.

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2. This is an application, *inter alia*, seeking release of the detained jewellery of the Petitioner in terms of the order dated 7th August, 2025. The relevant portion of the said order reads as under:

“22. Thus, the law is well settled, that the Customs Department cannot rely on pre-printed waiver of show cause notice as the same would be contrary to the requirement of Section 124 of the Customs Act. In light of the above discussion, it is clear that the continued detention or seizure of goods by the Customs Department would be untenable in law, where the show cause notice or the personal hearing have been waived via a pre-printed waiver.

23. Accordingly, in the facts of this case, since no show cause notice has been issued to the Petitioner due to a



pre-printed waiver, the gold chain would be liable to be released to the Petitioner.

24. Mr. Tripathi, Id. Counsel for the Department also submits that in terms of Section 129 DD of the Customs Act, the Petitioner has a remedy to approach the Revisional Authority against the Order-in-Appeal.

25. In the opinion of this Court, considering that the Order-in-Original dated 26th September 2024, sought to make a completely baseless distinction between two different gold items, which are both the personal effects of the Petitioner and given the peculiar facts of this case, where the Petitioner is a senior citizen, who has travelled to India for medical treatment, the present writ petition has been entertained.

26. Accordingly, the Petitioner shall collect her gold chain, either in person or through an Authorised Representative, in which case, the detained goods shall be released after receiving a proper email from the Petitioner or some form of communication that the Petitioner has no objection to the same being released to the concerned Authorised Representative.

27. The Petitioner being a foreign national, is willing to re-export the gold chain. Thus, the same is directed to be released in favour of the Petitioner, for re-export, subject to payment of 50% of the warehouse charges. Since the Indian Visa of the Petitioner is stated to be expiring by the end of August 2025, she shall visit the Customs Department on 13th August 2025, at 11:30 A.M. for the release of her gold chain.”

3. Ld. Counsel for the Respondent submits that the Department intends to challenge the order dated 7th August, 2025 by way of a Special Leave Petition before the Supreme Court under Section 130E of the Customs Act, 1962.



4. Accordingly, this matter is adjourned to 18th November 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 18, 2025

kk/msh