2025:DHC:11597-DB

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

Date of Decision: 18th December, 2025
Uploaded on: 20th December, 2025

\+ **W.P.(C) 10996/2025 &CM APPL. 80201/2025**

RANVIR SRA .....Petitioner
Through: Mr. Ashish Panday, Adv.

versus

COMMISSIONER OF CUSTOMS .....Respondent
Through: Mr. Piyush Beriwal, Ms. Ruchita Srivastava, Ms. Neha, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner- Ranvir Sra under Articles 226 and 227 of the Constitution of India, *inter alia*, seeking release of one Rolex watch of the Petitioner seized by the Customs Department *vide* detention receipt bearing no. DR/INDEL4/30-11-2024/005529 dated 30th November, 2024.

3. It is the case of the Petitioner, that he is a Canadian citizen and an Overseas Citizen of India (hereinafter, *'OCI'*) card holder, whose Rolex watch was detained on 30th November, 2024. However, till date, no Show Cause Notice (hereinafter, *'SCN'*) has been issued to the Petitioner in this matter.

4. The Petitioner has placed on record photographs along with the invoice of the said watch dated 2nd October, 2023, to show that the same was part of his *'personal effects'*. The invoice of the said Rolex Watch

would show that the purchase was made on 2nd October, 2023 in Canada itself.

5. On the last date of hearing *i.e.,* 26th November, 2025, this Court directed the Customs Department to produce the Rolex watch of the Petitioner before the Court. The same has been produced today in a sealed box. It clearly appears to be a worn Rolex watch and not a new one.

6. Mr. Beriwal, ld. SSC upon instructions submits that the serial number of the watch matches with the invoice that is placed on record.

7. In any event, the Petitioner is a Canadian citizen and also an OCI Card holder and the Rolex watch seized from his is a *'personal effect'*.

8. The issue whether the Rolex Watch worn by a passenger would fall within the ambit of *'personal effects'* under the Baggage Rules, 2016 has now been settled by various decisions of the Supreme Court as also this Court. The Supreme Court in the ***Directorate of Revenue Intelligence and Ors. v. Pushpa Lekhumal Tolani, [(2017) 16 SCC 93]***, while considering the relevant provisions of the Customs Act, 1962 (hereinafter, *the 'Act'*) read with the Baggage Rules, 1998, that were in force during the relevant period, held that it is not permissible to completely exclude jewellery from the ambit of *'personal effects'*. The relevant paragraphs of the said order read as under:

> *"13. Insofar as the question of violation of the provisions of the Act is concerned, we are of the opinion that the respondent herein did not violate the provisions of Section 77 of the Act since the necessary declaration was made by the respondent while passing through the green channel. Such declarations are deemed to be implicit and devised with a view to facilitate expeditious and smooth clearance of the passenger. Further, as*

per the International Convention on the Simplification and Harmonisation of Customs Procedures (Kyoto 18-5-1973), a passenger going through the green channel is itself a declaration that he has no dutiable or prohibited articles. ***Further, a harmonious reading of Rule 7 of the Baggage Rules, 1998 read with Appendix E (2) (quoted above), the respondent was not carrying any dutiable goods because the goods were the bona fide jewellery of the respondent for her personal use and was intended to be taken out of India.*** *Also, with regard to the proximity of purchase of jewellery, all the jewellery was not purchased a few days before the departure of the respondent from UK, a large number of items had been in use for a long period. It did not make any difference whether the jewellery is new or used. There is also no relevance of the argument that since all the jewellery is to be taken out of India, it was, therefore, deliberately brought to India for taking it to Singapore.* ***Foreign tourists are allowed to bring into India jewellery even of substantial value provided it is meant to be taken out of India with them and it is a prerequisite at the time of making endorsements on the passport. Therefore, bringing jewellery into India for taking it out with the passenger is permissible and is not liable to any import duty.***

* * * *

15. […] Also, from the present facts and circumstances of the case, it cannot be inferred that the jewellery was meant for import into India on the basis of return ticket which was found to be in the possession of the respondent. Moreover, we cannot ignore the contention of the respondent that her parents at the relevant time were in Indonesia and she had plans of proceeding to Indonesia. ***Some of the jewellery items purchased by the respondent were for her personal use and some were intended to be left with her parents in Indonesia. The High Court has rightly held that when she brought jewellery of a huge amount into the country, the respondent did not seem to have the intention to smuggle the jewellery into India and to sell it off.*** *Even on the examination of the jewellery for costing purposes, it has come out to be of Rs 25 lakhs and not Rs 1.27 crores as per DRI.* ***The High Court was right in holding that it is not the***

intention of the Board to verify the newness of every product which a traveller brings with him as his personal effect. It is quite reasonable that a traveller may make purchases of his personal effects before embarking on a tour to India. It could be of any personal effect including jewellery.Therefore, its newness is of no consequence. The expression "new goods" in their original packing has to be understood in a pragmatic way."

9. In ***Saba Simran v. Union of India &Ors., 2024:DHC:9155-DB***, the Division Bench of this Court was seized with the issue of deciding the validity of the seizure of gold jewellery by the Customs Department from an Indian tourist. The relevant paragraphs of the said judgement are as under:

> *"15. The expression 'jewellery' as it appears in Rule 2(vi) would thus have to be construed as inclusive of articles newly acquired as opposed to used personal articles of jewellery which may have been borne on the person while exiting the country or carried in its baggage. **Thus, personal jewellery which is not found to have been acquired on an overseas trip and was always a used personal effect of the passenger would not be subject to the monetary prescriptions incorporated in Rules 3 and 4 of the 2016 Rules**.*
>
> *16. This clearly appeals to reason bearing in mind the understanding of the respondents themselves and which was explained and highlighted in the clarificatory Circular referred to above. That Circular had come to be issued at a time when the Appendices to the 1998 Rules had employed the phrase "used personal effects, excluding jewellery". **The clarification is thus liable to be appreciated in the aforesaid light and the statutory position as enunciated by the respondents themselves requiring the customs officers to bear a distinction between "personal jewellery" and the word "jewellery"**when used on its own and as it appears in the Appendices. **This position, in our considered opinion, would continue to endure and remain unimpacted by the provisions contained in the 2016 Rules**."*

10. The above mentioned decision of the Division Bench of this Court was challenged before the Supreme Court in ***SLP(C) No. 011281 / 2025*** titled ***Union of India &Ors. v. Saba Simran***. The Supreme Court, while dismissing the said challenge, held as under:

> *"1. Delay condoned.*
>
> *2. Having heard the learned counsel appearing for the petitioners and having gone through the materials on record, we see no reason to interfere with the impugned order passed by the High Court. 3. The Special Leave Petition is, accordingly, dismissed. 4. Pending application(s), if any, stands disposed of."*

11. This Court in ***Mr Makhinder Chopra vs. Commissioner Of Customs New Delhi, 2025:DHC:1162-DB***, had the occasion to consider the relevant provisions of the Rules, as also the decisions of the Supreme Court and this Court. After analysing the same, this Court held as under:

> *"17. A conspectus of the above decisions and provisions would lead to the conclusion that jewellery that is bona fide in personal use by the tourist would not be excluded from the ambit of personal effects as defined under the Baggage Rules. Further, the Department is required to make a distinction between 'jewellery' and 'personal jewellery' while considering seizure of items for being in violation of the Baggage Rules."*

12. Thus, it is now settled that the watch worn by the passenger would fall within the ambit of personal effects in terms of the Baggage Rules, 2016, which would be exempt from detention by the Customs Department.

13. In view of the above and considering the facts of the case, it is clear that the detained Rolex Watch is the *'personal effects'* of the Petitioner. Under such circumstances, the detention of the Petitioner's watch which is a

'personal effect' is not tenable. Accordingly, the said detention is set aside.

14. Let the Rolex watch be released to the Petitioner. Warehousing charges in this case are waived.

15. The Petitioner shall appear before the Customs Department on **24th December, 2025** at **11:30 AM** in person or through an Authorised Representative, in which case, a proper email from the Petitioner or some form of communication to be sent to the Customs Department that the Petitioner has authorised the concerned Authorised Representative to appear on behalf of the Petitioner. The Petitioner shall join virtually for verification of identity.

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

> ***Mr. MukeshGulia, Superintendent, Legal***
> ***Office of Commissioner, Customs***
> ***IGI Airports, T-3, New Delhi***
> ***Email id: igilegaldelhi@gmail.com***

17. The Rolex Watch produced today has been returned to the concerned official from the Customs Department who is present in Court today.

18. The petition is disposed of in these terms. Pending applications, if any, are disposed of.

PRATHIBA M. SINGH
JUDGE

SHAIL JAIN
JUDGE

DECEMBER 18, 2025/*pt/ck*