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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 11029/2025**

PARUL WASAN

.....Petitioner

Through: Mr. Mohammed Ather & Mr. Mobin
Akhtar, Adv.

versus

THE COMMISSIONER OF CUSTOMS

.....Respondent

Through: Ms. Anushree Narain, SSC.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **29.07.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed challenging the Order-in-Original dated 20th August, 2024 by which absolute confiscation has been directed of the Petitioner's two gold *kadas* weighing in total 100 grams (hereinafter "*the detained goods*").
3. The case of the Petitioner is that he is an Indian citizen, who is a resident of the United Arab Emirates with the Resident Card bearing no.784-1985-6847152-2. The Petitioner arrived from Dubai on 26th June, 2024 when he was intercepted by the Customs Department and the detained goods were seized. The detention receipt dated 26th June, 2024 has been issued. Thereafter, the detained goods have also been appraised and a fresh detention receipt was issued on 28th June, 2024.
4. The Order-in-Original has also been passed on 20th August, 2024 which records that the Petitioner had waived of the Show Cause Notice and personal hearing in this matter. The operative portion of the Order-in-Original



reads as under:

“

Order

i) I deny the 'Free Allowance', if any, admissible to the Pax Mr. Parul Wasan for not declaring the detained goods to the Proper Officer at Red Channel as well to the Customs Officer at Green Channel who intercepted him and recovered the detained goods from him.

ii) I declare the passenger Mr. Parul Wasan as an "ineligible Passenger" for the purpose of the Notification No. 50/2017-Customs dated 30.06.2017 (as amended) read with Baggage Rules, 2016 (as amended).

iii) I order absolute confiscation of:-

(i) One unfinished gold kada having average purity 986 with net and gross weight 50 grams having Assessable value Rs.3,33,056/-

(ii) One unfinished gold kada having average purity 987 with net and gross weight 50 grams having Assessable value Rs.3,33,394/-

The total weight of all gold items is 100 grams having Assessable value Rs.6,66,450/-

recovered from the Pax Mr. Parul Wasan and detained vide DR No.DR/INDEL4/26.06.2024/004704 dated 26.06.2024 under section 111(d), 111(j) and 111(m) of the Customs Act, 1962;

iv) I also impose a penalty of Rs.1,00,000/- (Rupees One Lac Only) on the Pax Mr. Parul Wasan under section 112 (a) and 112(b) of the Customs Act, 1962.”

5. Ld. Counsel for the Petitioner submits that the Petitioner being a UAE resident is willing to re-export the detained goods as they are personal effects of the Petitioner and in any case absolute confiscation ought not to have been done.

6. Ld. Counsel for the Customs Department submits that the Petitioner has already filed an appeal challenging the Order-in-Original.

7. Under these circumstances, this Court is inclined to direct that the



Appellate Authority shall hear the appeal of the Petitioner and pass an order within a period of three months.

8. The Appellate Authority shall specifically consider the prayer for re-export on such terms and conditions which may be imposed in accordance with law.

9. The fact that the detained goods are gold jewellery and photographs have also been filed by the Petitioner to show that these are his personal effects shall also be considered in accordance with the judgment in *Directorate of Revenue Intelligence and Ors. v. Pushpa Lekhumal Tolani, (2017) 16 SCC 93*.

10. The Petitioner also prays for exemption of waiver of warehousing charges. This prayer shall also be made before the Appellate Authority.

11. Petition is accordingly disposed of in these terms. All pending applications, if any, are also disposed of.

12. A copy of this order be communicated to the Appellate Authority by Ms. Anushree Narain, Id. Senior Standing Counsel.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

JULY 29, 2025

Rahul/msh