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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) 12667/2025

MOHAMMAD UZAIR

.....Petitioner

Through: Ms. Richa Kumar and Mr. Pawan,
Advs.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Adit Khorana, SSC with Ms.
Simran Khorana, Advs.

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 has been filed by the Petitioner - Mohammad Uzair challenging the detention of one gold chain weighing 58 grams, which was detained by the Customs officials vide detention receipt dated 28th June, 2023, when the Petitioner was travelling from UAE to India.
4. It is the case of the Petitioner that he is a resident of Dubai and the seized gold chain is his used personal effect. Photographs have also been placed on record to substantiate the same.
5. *Vide* Order dated 21st August, 2025, the seized gold chain was



directed to be produced before the Court. The same has been produced and a perusal of the same would show that the gold chain is clearly an old used gold chain which appears to be a personal effect of the Petitioner. However, since there is no SCN which has been issued in this matter, the dictum in ***Civil Appeal No. 3489/2024*** titled ***Union of India & Anr. v. Jatin Ahuja*** would be squarely applicable. The Supreme Court in the said judgment has held as under:

*“17. It is difficult for us also to subscribe to the views expressed by the Bombay High Court in Jayant Hansraj Shah’s case (supra). **We are of the view that the only power that has been conferred upon the Revenue to extend the time period is in accordance with the first proviso to Sub-section (2) of Section 110 of the Act, 1962. The Delhi High Court is right in saying that any effort to say that the release under Section 110A of the Act, 1962 would extinguish the operation of the consequence of not issuing show-cause notice within the statutory period spelt out in Section 110(2) would be contrary to the plain meaning and intendment of the statute.***

18. The Delhi High Court has done well to explain that this is so because Section 110A, is by way of an interim order, enabling release of goods like fast moving or perishable etc. The existence of such power does not, in any way, impede or limit the operation of the mandatory provision of Section 110(2).

*19. **In the case in hand, indisputably the car was seized under sub-section (1) and furthermore no notice in respect of the goods seized was given under clause (a) of section 124 of the said Act within six months of the seizure. The consequence, therefore, in such a case is that the goods shall be returned to the person from whose possession they were seized. The***



first proviso to sub-section (2) of section 110 of the said Act, however, provides that the Principal Commissioner of Customs or Commissioner of Customs may, for reasons to be recorded in writing, extend the six months' period by a period not exceeding six months and inform the person from whom such goods were seized before the expiry of the period so specified. The proviso therefore contemplates that the period of six months mentioned in sub-section (2) of section 110 of the said Act can be extended by the higher authority for a further period not exceeding six months, for reasons to be recorded in writing. The proviso also requires the higher authority to inform this to the person from whom such goods were seized before the expiry of the period of six months mentioned in sub-section (2) of section 110. We find that in respect of the seized car, there is neither any notice under clause (a) of section 124 issued to the respondent within six months of the seizure nor the period of six months ever came to be extended for a further period of six months. In the absence of there being any notice as required by the first proviso even within the extended period upto one year, the consequence that ought to follow is release of the seized car.

[...]

24. The appeals before us are all anterior in time to the coming into force of the second proviso to Section 110(2) of the Act, 1962. Although, it is not necessary for us to say anything further, yet we may clarify that the time period to issue notice under Clause (a) of Section 124 is prescribed only in sub-section (2) of Section 110 of the Act, 1962. This time period has nothing to do ultimately with the issuance of show-cause notice under Section 124 of the Act, 1962. The two provisions are distinct and they operate in a different field.



6. The above decision is clear to the effect that if no SCN is issued within the time prescribed under Section 110 of the Act, the seized goods are liable to be released. The time prescribed under Section 110 of the Act, is a period of six months and subject to reasons recorded in writing, the same may be extended for a maximum period of six months. In this case, the one-year period itself has elapsed, thus no SCN can be issued at this stage. The continued detention of seized gold chain is, therefore, impermissible and the same are liable to be released to the Petitioner.

7. The gold item would be liable to be released unconditionally as it is an old jewellery of the Petitioner. The detained item is directed to be released without any charges. In these facts, no warehousing charges shall be charged in the present case.

8. 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.

9. Upon the above directed payments being made, the gold items shall be released.

10. 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
Mob. No.: 9999922479***

11. 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/kp/hp