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

\+ **W.P.(C) 13070/2025**

MOHAMMED NADEEM SHEIKH .....Petitioner

Through: Mr. Chetan Garg, Mr. Shaveer Ahmed, Mr. Keshav Kant Sharma & Mr. Aadya Mishra, Advs.

versus

COMMISSIONER OF CUSTOMS .....Respondent

Through: Ms. AnushreeNarain, SSC with Mr. NamanChoula, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

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

% 28.08.2025

1. This hearing has been done through hybrid mode.

<u>CM APPL. 53542/2025 (for exemption)</u>

2. Allowed, subject to all just exceptions. The application is disposed of.

<u>W.P.(C) 13070/2025</u>

3. The present petition has been filed by the Petitioner - Mohammed Nadeem Sheikh under Articles 226 and 227 of the Constitution of India, for the release of the goods seized by the Customs Department *vide* Detention Receipt dated 19th August 2023.

4. The brief facts of the case are that the Petitioner had arrived in New Delhi from Dubai on 19th August, 2023. Upon his arrival, he was intercepted by the Customs Department and one gold kada and one gold chain, each weighing 100 grams were seized (hereinafter *"seized jewellery"*) by the Customs Department. The seized jewellery was appraised on 23th August, 2023.

5. Ld. Counsel for the Petitioner relies upon the invoice dated 13th August, 2023 which shows that the purchase of the seized jewellery is from Dubai itself.

6. The submission on behalf of the Petitioner is that the time for issuance of the Show Cause Notice has expired in terms of Section 110 of the Customs Act, 1962 and therefore, the goods are liable to be released. The Petitioner has relied upon the decision in ***W.P.(C) 5340/2025*** titled "***RamvatiGangari Vs. Commissioner of Customs*** passed on 25th April, 2025, wherein it was held as under:

> *"4. The Petitioner appeared before the Customs Department for appraisement. However, the appraisement was not done. No show cause notice has been issued till date. The initial period of six months as provided by Section 110 of the Customs Act, 1962 has already been passed in the matter.*
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> *5. **In the opinion of this Court, the gold items are liable to be released to the Petitioner without any fine or penalty inasmuch as show cause notice has not been issued and no extension has been taken by the Customs Department. At this stage, no show cause notice can be issued. The Petitioner is, however, willing to pay the duty amount.***
>
> *6. Let the Petitioner appear before the Customs Department, who shall quantify the duty payable and collect the same from the Petitioner and release the gold items. No penalty or fine shall be payable.*
>
> *7. The Petitioner shall appear before the Customs Department on 13th May, 2025 either personally or through Authorized Representative. The gold items shall be released after verifying the credentials and after payment of duty."*

7. Ld. Counsel for the Customs Department submits that the seized jewellery are not the Petitioner's used personal effects. Further, it is submitted that the notice for personal hearing dated 4th August 2025 has been issued upon the Petitioner for fixing a hearing on 25th August 2025, 27th August 2025 and 29th August 2025. However, the Petitioner has not appeared on 25th August 2025 and 27th August 2025.

8. Heard the ld. Counsels. The Court has also perusedthe order passed in ***RamvatiGangari (supra)***.Insofar as the said order is concerned, there is no doubt that the seized jewellery is now liable to be released in view of the lapse of stipulated time of six months under Section 110 of the Customs Act, 1962. However, in the said order, the case of the Petitioner was that four *gold kadas* were her personal effects.

9. In the present case, the distinguishing factor is that the seized jewellery has been purchased just prior to the travel and the invoice for the same has been placed on record.

10. Under these circumstances, the following directions are issued:

    (i) The Petitioner may appear before the Customs Department on 29th August 2025;

    (ii) The seized jewellery shall be released immediately after hearing the Petitioner tomorrow, upon payment of applicable customs duty;

    (iii) If the Customs Department wishes to proceed against the Petitioner, in respect of fine and penalty, it is free to do so in accordance with law.

11. The Petitioner is directed to appear tomorrow, i.e. on 29th August, 2025

for personal hearing. In respect of the same, let the Petitioner contact the following officer who shall assist the Petitioner with requisite procedure:

Officer: Mr. Sandeep Lamba, Superintendent, Customs

Address: Office of Commissioner, Customs, IGI Airport, Terminal - 3, New Delhi

Mob. No: 7405345000

Email: igilegaldelhi@gmail.com

12. The petition is disposed of in these terms. All pending applications, if any are also disposed of.

13. *Dasti.*

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 28, 2025/*pd/sm*