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

\+ **W.P.(C) 13618/2025**

NIYAB BANO .....Petitioner

Through: Ms. Richa Kumari, Adv

versus

COMMISSIONER OF CUSTOMS .....Respondent

Through: Mr. Harpreet Singh, SSC with Mr. Jai Ahuja, Mr. Sanidhya Sharma, Mr. Akshay Saxena & Ms. Shivali Saxena, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 04.09.2025

1. This hearing has been done through hybrid mode.

2. The present petition under Article 226 of the Constitution of India has been filed by the Petitioner - Ms. Niyab Bano, seeking issuance of an appropriate writ directing the Customs Department to set aside the seizure of goods.

3. The Petitioner who is a resident of Delhi, had travelled back from a pilgrimage of Haj from Saudi Arabia and arrived at IGI, Delhi way back on 20th February, 2024. Upon her arrival, the Customs Department had intercepted her and detained four gold kadas weighing 92grams (hereinafter *'seized goods')vide* detention receipt dated 27th September, 2022, bearing receipt number: ***DR/INDEL4/27-09-2022/000587***.

4. It is the case of the Petitioner that no Show Cause Notice *(hereinafter 'SCN')* has been issued pursuant to the said detention receipt till now.

Hence, the Petitioner seeks release of the seized goods in terms of Section 110(2) of the Customs Act, 1962.

5. In response, on behalf of the Customs Department, it is submitted by Mr. Harpreet Singh, ld. Senior Standing Counsel that the Petitioner did not appear for appraisement.

6. Heard ld. Counsel for the parties. This Court has repeatedly held that in absence of an SCN being issued, the detention is liable to be quashed and the seized goods shall be released. The same has been held in ***W.P. (C) 9582/2025*** titled ***Krishnan Subbaiah vs. Commissioner of Customs*** where a similar order was passed on 18th August, 2025. The relevant portion of the said order is extracted below:

> *"4. It is the case of the Petitioner that, though the detention receipt was issued to the* ***Petitioner, till date no Show Cause Notice (SCN) has been issued and no Order-in-Original has been passed. This fact is also now confirmed by ld. counsel for the Respondent.***
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> *5.* ***Under such circumstances, since the goods are dutiable goods, the detained items deserve to be released under Section 110 of the Customs Act, 1962****.*
>
> *6. Accordingly, the* ***Petitioner shall appear for appraisement on 11th September, 2025 before the competent authority and upon payment of duties and warehousing charges as applicable on the date of the detention, the goods shall be released to the Petitioner.***
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> *7. It is also clarified that if the Department wishes to pursue any other action against the Petitioner, it is free to do so in accordance with law and the present order shall not impede the initiation of such proceeding in any manner.*

8. At this stage, ld. Standing Counsel to the Respondent - Department points out that the passport of the Petitioner has also not been annexed with the writ petition and prays for the Petitioner's identity be verified prior to release. Ordered accordingly."

7. Considering the fact that no SCN was issued in this matter and the time for issuance of the same has already been lapsed, let the Petitioner appear before the Customs Department for appraisement. After the appraisement, the seized goods shall be released to the Petitioner unconditionally.

8. Under these circumstances, no warehouse charges shall be demanded from the Petitioner. The Petitioner shall appear before the Customs Department on 10th September, 2025 at 11:30 AM. 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

9. The petition is disposed of in these terms. Pending application, if any are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 4, 2025/sk/sm