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

\+ **W.P.(C) 14243/2025**

MR.GURINDER SINGH .....Petitioner
Through: Mr. Harsh Trikha, Adv
versus

COMMISSIONER OF CUSTOMS, IGI AIRPORT.....Respondent
Through: Mr. Akshay Amritanshu, SSC with Ms. Drishti Saraf & Mr. Mayor Goyal, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

ORDER

% 15.09.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner under Articles 226 and 227, *inter alia*, challenging the Order-in Original dated 31st July, 2025 passed by the Office of the Commissioner of Customs (Delhi Airport). The Petitioner further seeks a direction to the Respondents to permit re-export of the foreign currency seized from the Petitioner to the tune of 10,200 British pounds.

3. The background of the case is that the Petitioner is a British Citizen and a British Passport holder, however, having roots in India. He had his family in India including his parents. According to the Petitioner on various visits, he used to carry some British pounds and leaving the same with his parents. He was also collecting money for his daughter's marriage. However, his daughter's marriage got cancelled and his parents passed away and therefore, he was carrying back 10,200 British pounds on 22nd January, 2025 when he was

going back to London. The same was seized by the officials of the Customs Department on the ground that the amounts were beyond the permissible limits.

4. The Order-in-Original dated 31st July, 2025 has been passed directing absolute confiscation in the following terms:-

> “<u>*ORDER*</u>
>
> *i. I order **absolute confiscation** of Foreign Currency ie. **10200 GBP equivalent to INR 10,50,G00/- (Rupees Ten Lakh Fifty Thousand SIX Hundred only**), which was attempted to be exported by the Noticee 8 seized under Panchnama dated 22.01.2025 under Section 113(d), 113(e), 113(h), 113(i) & 113(l) of the Customs Act, 1962;*
> *ii. I impose a **penalty of Rs. 1,00,000/- [Rupees One Lakh only)** under Section 114 of the Customs Act, 1962, read with Section 13 of the Foreign Exchange Management Act, 1999 **on the Noticee** in respect of the confiscated Foreign Currency.”*

5. Ld. Counsel for the Petitioner submits that the Petitioner has already placed on record all the tax certificates from the British employer to show that the entire money was declared money as per his salary and there was no conversion of any illegal money. Ld. Counsel for the Petitioner further submits that even the bank statement had been produced before the Customs Department to show that before travelling to India, the Petitioner had withdrawn 5000 pounds from his bank account in Britain.

6. Heard. Considering that the Order-in-Original is an appealable order, let the appeal be filed by the Petitioner by 31st October, 2025. The appeal shall be heard and disposed of within two months by the Appellate Authority, considering that the seized currency is substantial.

7. A personal hearing shall also be accorded to the Petitioner in the appeal

and the notice for the personal hearing shall be served to the Petitioner on the following email address and mobile no:-

- ***Mobile No.:9717656389***
- ***Email Address : Swastilegalalliance@gmail.com*.**

8. Moreover, there are various unique facts which have been pleaded in this case which shall also be considered by Appellate Authority. Even the currency which has been seized shall not be disposed of or converted and *status quo* shall be maintained by the Customs Department.

9. With these observations, the present writ petition stands disposed of. Pending applications, if any, are also disposed of.

10. All the rights and remedies are left open.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 15, 2025

sk/ck