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

+ **W.P.(C) 14285/2025**

PUNEET SOOD

.....Petitioner

Through: Mr. Mohammed Ather Ansari, Adv.
versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Ms. Anmol Khorana, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **16.09.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, assailing the Order-in-Original dated 8th August, 2024 as also seeking release of the gold chain of the Petitioner, weighing 100 grams, seized *vide* Detention Receipt bearing no. 69399 dated 9th March, 2024.
3. The Petitioner is aggrieved by the detention of his gold chain upon his arrival in India on 09th March, 2024. The Petitioner is a resident of UAE and is working there. The detained gold chain weighed 100 grams and was assessed at Rs. 6,20,363/-. The Petitioner is further aggrieved by the fact that no Show Cause Notice (hereinafter, 'SCN') was issued to the Petitioner and no personal hearing was also granted in this case. The Order-in-Original was passed in this case on 08th August, 2024 directing absolute confiscation. The Petitioner is in fact willing to re-export the gold chain as he is a resident of UAE.
4. The operative portion of the Order-in-Original reads as under:-

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“ORDER

*i) I deny the 'Free Allowance', if any, admissible to the Pax **Mr. Puneet Sood** 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. Puneet Sood** 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 "One Gold chain having average purity 998 with gross and net weight 100 grams having Assessable value Rs.6,20,363/-" recovered from the Pax **Mr. Puneet Sood** and detained vide DR No. 69399 dated 09.03.2024 under section 111(d), 111(i) & 111(j) and 111(m) of the Customs Act, 1962;*

*iv) I also impose a penalty of **Rs.65,000/- (Rupees Sixty Five Thousand Only)** on the Pax **Mr. Puneet Sood** under section 112 (a) and 112(h) of the Customs Act, 1962.”*

5. The Petitioner has already filed an appeal challenging the said Order-in-Original, however, the same has not been decided by Appellate Authority till date.

6. Accordingly, let the Appellate Authority take a decision expeditiously in the said appeal, especially considering the following aspects:-

- (i) That the Petitioner is a resident of UAE.
- (ii) That the said gold chain is stated to be his ‘personal effect’.
- (iii) That the Petitioner is willing to re-export the said gold chain.

7. An order shall be passed by the Appellate Authority within two months



in accordance with law.

8. All the rights and remedies of the Petitioner are left open.
9. Prayer for waiver of warehousing charges shall also be considered by the Appellate Authority.
10. The present writ petition along with pending applications, if any, stands disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 16, 2025

sk/ck