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

\+ **W.P.(C) 15315/2025**

BHUPENDER SINGH .....Petitioner

Through: Dr. Ashutosh and Ms. Fatima, Advs.

versus

COMMISSIONER OF CUSTOMS .....Respondent

Through: Mr. Akshay Amritanshu, Senior Standing Counsel, Ms. Drishti Rawal, Mr. Abhay Nair, Mr. Mayur Goyal and Mr. Sarthak Srivastava, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

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

% 18.12.2025

1. The hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India, *inter alia*, seeking release of two gold chains of the Petitioner, weighing 200 grams seized by the Customs Department *vide* Detention Receipt bearing no. DR/INDEL4/30-01-2024/003671 dated 30th January, 2024.

3. The case of the Petitioner is that the Petitioner arrived from Bangkok on 30th January, 2024. Upon arrival at the Indira Gandhi International Airport, New Delhi, the Petitioner was intercepted by the concerned officials of the Customs Department and the two gold chains of the Petitioner were seized. According to the Petitioner, these gold chains were worn by the Petitioner in the past and were purchased in India. Moreover, no Show Cause Notice has been issued in this matter till date.

4. On 6th October, 2025, ld. Counsel for the Respondent had sought time to take instructions. Today, it is submitted that the goods have not been

disposed of and no SCN has been issued by the Department.

5. The Court has considered the matter. The seizure in this case would be a seizure under Section 110 of the Customs Act, 1962, and the issuance of SCN is mandatory failing which, in terms of judgment of the Supreme Court titled ***Union of India &Anr. Vs. Jatin Ahuja*** in ***Civil Appeal No. 3489/2024*** dated 11th September, 2025, the detained article is liable to be released. The relevant portion of the said judgment reads 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.***
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> *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).*
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> *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. Accordingly, let the goods of the Petitioner be released subject to

payment of Customs Duty and warehousing charges as applicable on the date of detention. If the Respondent Department wishes to take any other action for recovery of redemption fine and penalty, it may do so in accordance with law under Section 124 of the Customs Act.

7. The Petitioner shall appear before the Customs Department on **15th January, 2026 at 11:00 AM** in person or through an Authorised Representative, in which case, a proper email from the Petitioner or some form of communication to be sent to the Customs Department that the Petitioner has authorised the concerned Authorised Representative to appear on behalf of the Petitioner. The petitioner shall join virtually for verification of identity

8. The Nodal Officer mentioned below shall facilitate the Petitioner's appearance before the competent authority for compliance with the present order:

Mr. MukeshGulia, Superintendent, Legal
Office of Commissioner, Customs
IGI Airports, T-3, New Delhi
Email id: igilegaldelhi@gmail.com
Mobile: 9999922479

9. Petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J

SHAIL JAIN, J

DECEMBER 18, 2025/*kp/rm*