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

\+ **W.P.(C) 15390/2025**

BINOD KUMAR VERMA .....Petitioner
Through: Ms. Richa Kumari & Mr. Pawan, Adv.

versus

COMMISSIONER OF CUSTOMS .....Respondent
Through: Ms. Anushree Narain, SSC

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

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

% **16.12.2025**

1. This hearing has been done through hybrid mode.

2. The present Petition has been filed by the Petitioner-Binod Kumar Verma under Article 226 of the Constitution of India, *inter alia*, seeking implementation of the Order-in-Appeal dated 27th June, 2025 passed by the Office of the Commissioner of Customs (Appeals).

3. A perusal of the present Petition would show that the Petitioner had travelled to Bangkok and was returning back to India on 12th July, 2024 *via* flight no. TG315. Upon his arrival at the Indira Gandhi International Airport, New Delhi, the Petitioner was intercepted by the concerned officials of the Customs Department and the following gold items, which were being worn by the Petitioner, were seized by the Customs Department:

- One silver finished gold *kada*, weighing 110 grams;
- One silver finished gold ring, weighing 40 grams

4. *Vide* theOrder-in-Original dated 25th July, 2024 passed by the Adjudicating Authority, absolute confiscation of abovementioned goods was

directed and penalty to the tune of Rs.1 Lakh was imposed upon the Petitioner.

5. The Petitioner was thereafter permitted to file an appeal *vide* order dated 24th October, 2024 passed by a Co-ordinate Bench of this Court in ***W.P.(C) 13718/2024***titled "***Binod Kumar Verma Alias Vinod Verma Vs. Union of India &Anr.***"

6. In the Order-in-Appeal dated 27th June, 2025, the Petitioner has now been permitted release of the said goods. The operative portion of the Order-in-Appeal reads as under:

> *"**Order***
> *7.0 In light of the discussions and findings as above, I allow the appeal against OIO No. 1803/54160/12.07.2024/WH/2024-25 dated 25-07-2024 passed by the Joint Commissioner of Customs, T-3, IGI Airport, New Delhi and set aside the impugned OIO. The impugned goods i.e. "One Silver finished Gold Kada having average purity 997 weighing 110 grams valued at Rs.7,43,120/- & One Silver finished Gold Ring having average purity 999 weighing 40 grams valued at Rs.2,70,226/- (collectively valued at Rs.10,13,346/-)" being Indian origin is allowed to be release to the appellant/authorized person without payment of any Customs duty/penalty.*
> *The Appeal is disposed off with such modifications and consequential relief as above."*

7. The Petitioner, in this writ petition, seeks implementation of this Order-in-Appeal. The findings of the Appellate Authority are relevant as the Appellate Authority has come to the conclusion that upon the verification of the invoices and the bank account, it is clear that the purchase of the goods is genuine and has been made from within India, and that the same have not

been acquired from any overseas source. In view thereof, no Customs Duty is visibly payable in such a case, as per the order passed by the Appellate Authority as well. The relevant portion of the Order-in-Appeal reads as under.

> *"6.6 In this regard, I find that on verification of the invoices and bank account statement, submitted by the appellant in support of the ownership of the impugned jewellery, by the officers of Anti-Evasion Branch of jurisdictional CGST Patna-I Commissionerate, the same have been found to be genuine. Thus, I find the impugned jewellery made in India and not acquired by the appellant from overseas. Thus, I find that impugned jewellery is not liable for payment of any Customs duty being made and acquired in India and confiscation of the same is liable to set aside."*

8. Notice was issued in this matter on 08th October, 2025 and it was submitted that a Revision Petition had been filed against the Order-in-Appeal dated 27th June, 2025. The said Revision Petition has now been dismissed on 12th December, 2025. A Copy of the order has been handed over in Court.

9. In view thereof, the Order-in-Appeal deserves to be given effect to.

10. Let the Petitioner appear before the Customs Department on 29th December, 2025 at 11:00 A.M. The nodal officer shall assist the Petitioner in obtaining release of the goods. The details of the nodal officer are as under:

> ***Mr. Mukesh Gulia, Superintendent, Legal***
> ***Office of Commissioner, Customs***
> ***IGI Airports, T-3, New Delhi***
> ***Email id: igilegaldelhi@gmail.com***
> ***Mobile No.: 9999922479***

11. The goods shall be released to the Petitioner in terms of the Order-in-Appeal. However, considering that the Order-in-Appeal was passed way back on 27th June, 2025 and substantial warehousing charges would have accumulated, therefore, from the date of the Order-in-Appeal, i.e., 27th June, 2025 till the date of release, no warehousing charges shall be charged.

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

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

DECEMBER 16, 2025/_pd/MM_