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

+ **W.P.(C)-16722/2025**

NADEEM AHMAD

.....Petitioner

Through: None.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Aditya Singla, SSC CBIC, Ms.
Arya Suresh Nair, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SAURABH BANERJEE

ORDER

% **27.02.2026**

1. This hearing has been done through hybrid mode.

CM APPL.4866/2026 (for exemption) in W.P.(C)-16722/2025

2. Allowed, subject to all just exceptions. Application is disposed of.

CM APPL.4868/2026 (for condonation of delay) in W.P.(C)-16722/2025

3. For the reasons stated in the application, delay of 9 days in filing the review petition is condoned. Application is disposed of.

CM APPL.4867/2026 (for stay) & REVIEW PET.48/2026 in W.P.(C)-16722/2025

4. This is a review petition filed on behalf of the Customs Department seeking review of the order dated 20th November, 2025 passed by this Court.

5. Mr. Aditya Singla, Id. Counsel for the Customs Department submits that the Department is in the process of filing an SLP against the order dated 20th November, 2025 and thus, the reliefs in the said order be made subject to the outcome of the SLP.

6. The Court has perused the order dated 20th November, 2025. The total



weight of gold bar seized by the Customs authorities from the Petitioner was 117 grams.

7. Vide the said order dated 20th November, 2025, the Court has already directed that the applicable customs duty shall be paid by the Petitioner and the warehousing charges shall be collected based on the charges applicable on the date of detention. The relevant portion of the said order dated 20th November, 2025 reads as under:

“9. In terms of the above decision in Jatin Ahuja (Supra), if the SCN has not been issued, the goods are liable to be released to the concerned passenger. Considering that the detained item involved here is a gold bar, the same is to be released to the Petitioner, however, subject to the following terms:

i) The Customs Duty applicable shall be paid by the Petitioner;

ii) The Warehousing Charges shall also be paid by the Petitioner;

iii) If the Petitioner does not appear himself, his credentials shall be verified after the Petitioner appears virtually.

iv) No redemption fine or penalty shall be chargeable.”

8. Allowing any further proceedings would unnecessarily prolong the issue and cause undue harassment to the Petitioner. Considering the quantum of gold the customs duty has been directed to be deposited including warehousing charges. Accordingly, in the opinion of this Court, no further orders are called for in this matter on issuance of any further SCN.

9. The Petitioner shall now appear before the Customs Department on 23rd March, 2026 for the release of his seized gold item, either personally or through Power of Attorney Holder, but in any case, shall join the proceedings



virtually. On compliance of the order already passed, the release shall be effected. It is clarified that the release of the seized gold item shall be subject to orders of the Hon'ble Supreme Court in the SLP, if any, filed by the Customs Department.

10. The following nodal officer shall assist the Petitioner in appearing before the Customs Authority:

***Mr. Mukesh Gulia, Superintendent, Legal
Office of Commissioner, Customs IGI Airports,
T-3, New Delhi
Mobile No. : +91 9999922479
Email id: igilegaldelhi@gmail.com***

11. The review petition and pending application are disposed of accordingly.

PRATHIBA M. SINGH, J.

SAURABH BANERJEE, J.

FEBRUARY 27, 2026/dk/ss