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

+ **W.P.(C) 16869/2025**

SUNIL KUMAR GUPTA

.....Petitioner

Through: Mr. Ashish Panday and Mr. Aman
Yadav Advs.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Avijit Dikshit, Standing Counsel
with Ms. Monika Verma, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE MADHU JAIN

ORDER

% **14.01.2026**

CM APPL. 2101/2026

1. The present application has been filed by the Respondent Department under Article 226 of the Constitution of India read with Section 151 of the Code of Civil Procedure, 1908 seeking clarification/ modification of order dated 7th November, 2025.
3. The Court has considered the present application for modification and is of the opinion that the order dated 7th November, 2025 does not require any modification.
4. In the opinion of this Court, the detained goods would constitute personal effects of the Petitioner and in fact would not have been liable for detention by the Respondent Department, in the first place.
5. Thus, the order dated 7th November, 2025 be complied with by the Respondent Department by 10th February, 2025, failing which stringent action would be liable to be taken as the implementation of the said order has already



been delayed. Moreover, in terms of the judgement *in Union of India and Anr. v. Jatin Ahuja, Civil Appeal No. 3489 of 2024*, the Petitioner is entitled to unconditional release of the seized goods as there was no show cause notice issued in this matter under Section 110 of the Customs Act, 1962 within the prescribed time.

6. The present application is disposed of.

PRATHIBA M. SINGH, J

MADHU JAIN, J

JANUARY 14, 2026/prg/sm