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

Date of decision: 18th December, 2025

Uploaded on: 23rd December, 2025

+ **W.P.(C) 17716/2025**

JANGBIR SINGH

.....Petitioner

Through: Dr. Ashutosh, Ms. Fatima, Mr. Parvej
Hasan, Dr. Kiran Gupta & Mr.
Yousuf Karim, Advs.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Gibran Naushad, SSC, Mr. Harsh
Singhal, Mr. Suraj Shekhar Singh,
Advs

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

Prathiba M. Singh, J. (Oral)

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 implementation of the Order-in-Appeal dated 27th October, 2025 (hereinafter, 'impugned order') passed by the Commissioner of Customs (Appeals).
3. A brief background of the Petitioner's case is that he had travelled from New York to India on 5th May, 2024. Upon his arrival at the Indira Gandhi International Airport, New Delhi, he was intercepted by the concerned officials of the Customs Department and the Gold *Kada* weighing 100 grams and one Gold Chain weighing 103 grams were seized by the Customs Department on 05th May, 2025.
4. The detention receipt bearing No 18982 dated 09th August, 2024 was



issued and the OIO dated 13th June, 2024 was passed by which it was directed as under:

“ORDER

- i) *I deny the 'Free Allowance', if any, admissible to the Pax Mr. Jangbir Singh 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. Jangbir Singh 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 Kada having average purity 997 with gross and net weight 100 grams having Assessable value Rs. 6,79,832/-" recovered from the Pax and detained vide the said Detention Receipt under section 111(d), 111(j) and 111(m) of the Customs Act, 1962;***
- iv) *I order confiscation of **"One gold chain having average purity 951 with gross and net weight 103 grams having Assessable value Rs. 6,67,920/-" recovered from the Pax and detained vide the said Detention Receipt under section 11 l(d), 111(j) and 11 l(m) of the Customs Act, 1962;***
- v) *I give an option to redeem the goods confiscated above at para 24 (iv) hereinabove: **"One gold chain having average purity 951 with gross and net weight 103 grams having Assessable value Rs. 6,67,920/-" on payment of a fine of Rs. 1,00,000/- (Rupees One Lakh Only) under Section 125 of Customs Act, 1962 and (allow the same for re-export from India only by the Pax) since the passenger is a United States of America national. The redemption is to be allowed after the completion of legal formalities in this regard and also fulfilment of any regulatory clearances/ approvals required. The offer of redemption, if accepted, shall be subject to condition that the Pax shall not dispute the identity and valuation of the detained goods. The offer of redemption shall cease after 'One Hundred Twenty Days' from date of the receipt of this order;***
- vi) *I also impose a penalty of **Rs. 1,35,000/- (Rupees One***



Lakh and Thirty Five Thousand Only) on the passenger Mr. Jangbir Singh under Section 112 (a) & 112 (b) of the Customs Act, 1962."

5. As can be seen from the above Order, the Petitioner was given an option to redeem the Gold Chain, but the Gold Kada was absolutely confiscated. The same was challenged in Appeal, wherein, the Gold Kada was allowed to be released subject to redemption fine of Rs. 1,00,000/- for the purpose of re-export. The operative portion reads as under:

"Order

6.0 In light of the discussions and findings as above, I allow the appeal partially against OIO No 1621/004353/05.05.2024/WH/2024-25 dated 13-06-2024 passed by the Joint Commissioner of Customs, T-3, IGI Airport, New Delhi and impugned gold i.e. "One gold Kada having average purity 997, weight 100 grams, valued at Rs. 6,79,832/-", is allowed to be released to the appellant on payment of redemption fine of Rs. 1,00,000/- (Rupees One Lakh Only) under Section 125 of the Customs Act, 1962 for re-export. I do not interfere with the decision of the Adjudicating Authority in confiscating and allowing re-export of the impugned gold i.e. "One gold chain having average purity 951, weight 103 grams, valued at Rs. 6,67,920/-" with option to redeem the same on payment of redemption fine of Rs. 1,00,000/- (Rupees One Lakh only) under Section 125 of the Customs Act, 1962 for re-export. The penalty of Rs. 1,35,000/(Rupees One Lakh Thirty Five Thousand Only) imposed on the appellant under Section 112 (a) & 112(b) of the Customs Act, 1962 is upheld. The Appeal is disposed off with such modifications and consequential relief as above."

6. As of date, no Revision Petition has been filed by the Department. Accordingly, let the Order-In-Original and the Impugned order be given effect to insofar as the gold kada and the gold chain is concerned.



7. Let the Petitioner appear before the Customs Department on **30th 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.

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

***Mr. Mukesh Gulia, Superintendent, Legal
Office of Commissioner, Customs
IGI Airports, T-3, New Delhi
Email id: igilegaldelhi@gmail.com***

9. The warehousing charges shall be collected as applicable on the date of detention.

10. 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/tg/hp