



\$~45

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

+ **W.P.(C) 18376/2025**

MAKSUDA AZIMOVA

.....Petitioner

Through: Mr. Amit Attri and Mr. Nikhil Singh,
Advs.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

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

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RENU BHATNAGAR

ORDER

% **17.12.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, seeking implementation of the Order-in-Appeal dated 27th February, 2024, passed by the Commissioner of Customs (Appeals), New Customs House, New Delhi (*hereinafter*, 'OIA').
3. A brief background of the Petitioner's case is that, the Petitioner is a Turkmenistan national who was travelling from Bahrain to Delhi on 22nd August, 2023. It is her case that she was coming to India for eye treatment at Fortis Hospital, Gurugram. Upon her arrival at the Indira Gandhi International Airport, Terminal-3, New Delhi, she was intercepted by the concerned officials of the Customs Department and a silver finished gold chain weighing 138 grams (*hereinafter*, 'gold chain'), which she was wearing, was detained by the Customs Department *vide* detention receipt



dated 23rd August, 2023.

4. The case of the Petitioner is that the gold chain is an ancestral, old and used chain and it is a personal effect item.

5. Thereafter, the Order-in-Original was passed by the Assistant Commissioner of Customs, Terminal-3, Indira Gandhi International Airport, Terminal-3, New Delhi on 15th September, 2023 (*hereinafter*, 'OIO') by which absolute confiscation of the gold chain was directed in the following terms:

"Order

- i. I deny the 'Free Allowance' if any admissible to the passenger, **MaksudaAzimova** for the various acts of commission and omission;*
- ii. I declare the passenger, **MaksudaAzimova** is an "ineligible Passenger" for the purpose of the Notification No. 50/2017-Cus dated 30.06.2017 (as amended) read with Baggage Rules, 2016 (as amended);*
- iii. I order absolute confiscation of the "One silver finished gold chain having purity 979 weighing 138.00 grams & valued at Rs.7,85,687.50" detained vide DR No. **DR/INDEL4/23-08-2023-002493** dated 23.08.2023 under Section 111(d), 111(i), 111(j) & 111(m) of the Customs Act, 1962;*
- iv. I also impose a penalty of **Rs.80,000/- (Rupees Eighty Thousand Only)** on the passenger **MaksudaAzimova** under Section 112(a) & 112 (b) of the Customs Act, 1962."*

6. An appeal was preferred against the OIO and *vide* OIA dated 27th February, 2024, the gold chain was directed to be released for re-export subject to payment of redemption fine of Rs.1,00,000/- and penalty of Rs.80,000/-.

7. Mr. Gibran Naushad, Id. SSC for the Customs Department submits that the 120 days period, in terms of Section 125(3) of the Customs Act,



1962, which was given for redemption has already come to an end and the Petitioner only approached the Customs Department on 18th July, 2024 for seeking redemption. Since the time has lapsed, the same ought not to be allowed.

8. The Court has considered the matter. Clearly, this is a case where a personal effect of the Petitioner has been seized and that too of a foreign national. The Petitioner is willing to re-export the same. The OIA has allowed redemption and there is no reason why such a personal effect item ought to have even been detained by the Customs Department in the first place.

9. Accordingly, following the decision of the Supreme Court in *Directorate of Revenue Intelligence v. Pushpa Lekhumal Tolani, (2017) 16 SSC 93*, this Court is of the opinion that as the gold chain is a personal effect, the same deserves to be released to the Petitioner in terms of the OIA.

10. In the facts of this case, no warehousing charges shall be taken from the Petitioner.

11. The petition is disposed of in these terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

DECEMBER 17, 2025/kp/sm