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

+ **W.P.(C) 168/2025 & CM APPL. 760/2025**

IQBAL AHMAD

.....Petitioner

Through: Mr. Ashish Panday, Mr. Ajay Singh,
Mr. Akshat Raghuvanshi, Mr. Ashish
Panday, Advs. (M: 9599437665)

versus

UNION OF INDIA AND ANR.

.....Respondents

Through: Mr. Shubham Tyagi, SSC. CBIC with
Ms. Navruti Ojha, Adv. for R-2 and Mr.
R. K Gupta, Supdt. IGI Airport. (M:
9650049869)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE DHARMESH SHARMA

ORDER

% **20.02.2025**

1. This hearing has been done through hybrid mode.
2. The present petition is filed by the Petitioner under Article 226 and 227 of the Constitution of India seeking unconditional release of the gold bar, seized from the Petitioner vide *Detention Receipt No. 27709* dated 11th May, 2021, as also setting aside the Order-in-Original dated 23rd June, 2023.
3. According to the Petitioner, the period prescribed under Section 124 of the Customs Act of 1962 for issuance of the Show Cause Notice [hereinafter "SCN"] is six months, which has already lapsed. However, the *Order-In-Original No. 360/27709/5/11/2021/WH/2023-24* dated 23rd June 2023 has been passed much beyond the said period without sending a SCN and the same is contrary to law.
4. In the present case on 09th January, 2025, the last date, the Court had directed the Customs Department to seek instructions.



5. Mr. Tyagi, Id. Counsel has appeared today and submits that in this case, the Petitioner had waived the SCN and the oral hearing.
6. In view of the decision passed in ***Amit Kumar v. The Commissioner of Customs, 2025:DHC:751-DB***, such waiver would not be legal. However, considering the nature of the goods which have been imported, this Court is of the opinion that the goods cannot be released straightaway as a gold bar would not constitute personal effects or personal jewellery.
7. Thus, the impugned Order-in-Original dated 23rd June, 2023 is accordingly set aside.
8. Since the Petitioner has not had an opportunity to reply to the SCN, the Respondent may issue a SCN within four weeks to the Petitioner through counsel. The SCN shall be served on the following contact information:
E-mail-contact@legumattorney.com
Mobile No.-9599437665.
9. The reply shall be filed by the Petitioner within four weeks thereafter. The Petitioner shall then be afforded a personal hearing and a reasoned order in accordance with law shall be passed within six months from the date of service of such SCN.
10. Accordingly, the petition is disposed of in the aforesaid terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

DHARMESH SHARMA, J.

FEBRUARY 20, 2025/gunn/ks