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

Date of Decision:23rd December, 2025

Uploaded on: 26th December, 2025

\+ **W.P.(C) 19535/2025**

KHAIRU NISA BANO .....Petitioner

Through: Mr. Ashish Pandey, Adv.

versus

COMMISSIONER OF CUSTOMS .....Respondent

Through: Mr Aditya Singla, SSC, CBIC with Ms. Arya Suresh Nair, Mr Akhil Sharma and Mr Dhananjay Gautam, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

Prathiba M. Singh, J. (Oral)

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 6th September, 2024 passed by the Commissioner of Customs (Appeals), New Customs House, New Delhi.

3. A brief background of the present petition is that, the Petitioner was travelling from Qatar to India on 20th March, 2024. Upon her arrival at the Indira Gandhi International Airport, Terminal-3, she was intercepted by the concerned officials of the Customs Department and the following items were seized *vide* detention receipt dated 20th March, 2024 :

- Two Gold *Kada* weighing 100 *grams;*
- Two Gold Rings weighing 50 *grams;*
- One Gold Chain weighing 17*grams.*

(hereinafter, 'gold items')

4. After the detention of the gold items, the statement of the Petitioner was recorded under Section 108 of the Customs Act, 1962 and the Petitioner was also represented by her Advocate.

5. Thereafter, the Order-in-Original dated 26th June, 2024 was passed by the Adjudicating Authority *(hereinafter, 'OIO')*, directing absolute confiscation of the two *kadas* and two rings. However, in respect of the gold chain, option for redemption was granted to the Petitioner, subject to payment of Rs. 15,000/-. The relevant portion of OIO is set out below:

> *"ORDER*
>
> *i). I deny the **'Free Allowance'** if any admissible to the Pax **Mr. Khairu Nisha Bano** for not declaring the detained goods to the Proper Officer at Red Channel as well to the Customs Officer at Green Channel who intercepted her and recovered the detained goods from her.*
>
> *ii) I declare the passenger, **Mr. Khairu Nisha Bano** 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 above said detained goods i.e. **"(i) Two Unfinished gold kada having purity 996, weight 100 grams, valued at Rs. 6,27,900/~(ii) Two elongated gold piece bent in ring shape having purity 997, weight 50 grams, valued at Rs. 3,13,950"** recovered from the Pax **Mr. Khairu Nisha Bano** and detained vide DR No. DR/INDEL4/20.03.2024/004038 dt. 20.03.2024, under Section 111(d), 111(3i), 111(j) & 111(m) of the Customs Act, 1962;*
>
> *iv) I order **confiscation** of the above said detained goods i.e. **(iii) One gold chain having purity 913, weight 17 grams, valued at Rs, 97,946/~** recovered from the Pax Mr, Khairu Nisha Bano and detained vide DR No. DR/INDEL4/20.03.2024/004038 dt. *20.03.2024, under Section 111(d), 111(i), 111() & 111(m) of the*

Customs Act, 1962;

v) I give an option to redeem, the goods confiscated, above, on payment of fine of Rs.15,000/- (Rs. Fifteen Thousand Only) along-with applicable rate of Customs duty on tariff valuation as on the date of detention of goods. I allow release of the detained goods within 120 days of issue of this order under Section 125(3) of Customs Act, 1962. 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.1,00,000/- (Rs. One Lakh Only)** *on the Pax, Khairu Nisha Bano under Section 112(a) & 112(b) of the Customs Act, 1962."*

6. Pursuant thereto, the Petitioner preferred an appeal against the OIO. The Appellate Authority, *vide* Order-in-Appeal dated 6th September, 2024 *(hereinafter, 'OIA')* had disposed of the appeal in the following terms :

> *" ORDER*
>
> *6.0 In light of discussions and findings as above. I allow the appeal partially OIO No 1671/004038/20.03.2024/WH/2024-25 dated 26-06-2024 and order that the impugned goods, Two unfinished Gold Kada, Two elongated Gold piece bent in ring Shape, having purity 996, 997, respectively weighing 150 grams in total, valued at Rs. 941,850/- be released after payment of redemption fine in total of Rs. 100,000/- under Section 125 of the Customs Act. 1962 along with applicable duty. The penalty under Section 112(a) and 112(b) of the Customs Act, 1962 is upheld to Rs. 100.000/-. The Appeal is disposed with such modifications and consequential relief as above."*

7. In terms of the OIA, the two *kadas*and two rings were allowed to be

released subject to payment of redemption fine of Rs. 1,00,000/- along with applicable duty and penalty of Rs. 1,00,000/-.

8. The Customs Department preferred a revision petition against the OIA. At that stage, the Petitioner had filed ***W.P.(C) 8051/2021*** titled ***'Khairu Nisa Banu vs Commissioner of Customs'***, in which the Court had passed order dated 23th July, 2025 in the following terms:

> *"1. This hearing has been done through hybrid mode.*
> *2. The present petition has been filed inter alia assailing the Order-in-Original dated 26th June, 2024 passed by the Office of the Commissioner of Customs (Airport & General).*
> *3. Further, an Order-in-Appeal dated 6th September, 2024 passed by the Commissioner of Customs (Appeals) had ordered release of the Petitioner's goods.*
> *4. On the last date of hearing i.e., 30th May, 2025, the ld. Counsel for the Respondent had submitted that the Department is contemplating to file a Revision application in this matter.*
> *5. Today, ld. Counsel for the Department submits that the Department has approached the Revisional Authority challenging the Order-in-Appeal dated 6th September 2024. The same was filed on 27th November 2024. The Revisional Authority has not yet decided the said matter.*
> *6. Copy of the revision petition is taken on record.*
> *7. **Accordingly, let a decision be taken by the Revisional Authority by 30th September 2025.***
> *8. All rights and remedies of the parties are left open.*
> *9. The petition is disposed of in the aforesaid terms."*

9. The Revisional Authority has thereafter passed the order on 23rd October, 2025, dismissing the revision petition.

10. Accordingly, the prayer of the Petitioner is for giving effect to the OIA.

11. In the facts and circumstances of this case, the Revisional Authority

has taken a final decision and has upheld the OIA. There is no reason why the release of the gold items should be delayed.

12. Accordingly, let the OIA be given effect within a period of one month from this order.

13. For the said purpose, the Petitioner shall appear before the Customs Department on 12th January, 2026, for payment of redemption fine, custom duty and penalty. The following nodal officer shall facilitate the Petitioner in appearing before the Customs Department:

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

14. Insofar as the warehousing charges are concerned, no warehousing charges shall be collected from the Petitioner, for the period from the date of the OIA i.e., 6th September, 2024 till the date of release of the gold items.

15. It is also clarified that the warehousing charges shall be paid by the Petitioner for the remaining period, based on the charges applicable on the date of detention.

16. The present petition is disposed of in these terms. Pending Applications, if any, shall are also disposed of.

PRATHIBA M. SINGH
JUDGE

SHAIL JAIN
JUDGE

DECEMBER 23, 2025/*tg/sm*