

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 3688 OF 2025

Goldie Sud ...Petitioner
Versus
The Principal Commissioner of Customs & Ors. ...Respondents

Mr. Goldie Sud Petitioner in person.
Ms. Maya Majumdar a/w Ms. Krupa Hasurkar i/b Mr. Harshad Shingnapurkar for
Respondent Nos.1 to 7.
Ms. Vaishali Chaudhari for Respondent No.8.

CORAM: G. S. KULKARNI &
FARHAN P. DUBASH, JJ.

DATE: 26 MARCH 2026

P.C.

1. We have heard the petitioner in person.
2. Although the petitioner has challenged the show cause notice dated 3 June 2024, in the facts and circumstances of the case, we are of the opinion that the show cause notice was issued almost two years back, the same is required to be taken to the logical conclusion. Accordingly, we direct the designated officer who issued the show cause notice dated 3 June 2024 (Exhibit – "I", page 100) to decide the show cause notice within 15 days from today. We further direct the petitioner to appear before the said officer on 30 March 2026 at 11.00 A.M.
3. Needless to observe that the petitioner shall be heard on all contentions, including all documents the petitioner would intend to present, and that orders be passed in accordance with law.
4. All contentions of the parties are expressly kept open.

5. We accordingly adjourn the present proceedings to **15 April 2026 (HOB)**.
On the adjourned date of hearing, the learned counsel for the Department shall place on record the order which would be passed by the Officer on the show cause notice.
6. In the meantime, considering the value of the watch, including as asserted by the Department, we permit provisional release of the watch to the petitioner upon furnishing a bond to make payment of duty, in the event the show cause notice is decided against the petitioner.
7. Let appropriate action in that regard be taken within one week from today.
8. The petitioner is permitted to appear on 30 March 2026 at 11.00 A.M along with his reply to the show cause notice.
9. Parties to act on authenticated copy of this order.

(FARHAN P. DUBASH, J.)

(G. S. KULKARNI, J.)