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

\+ W.P.(C) 5308/2026 & CM APPL. 25999/2026 & CM APPL. 26000/2026

COMMISSIONER OF CUSTOMS (AIRPORT) .....Petitioner

Through: Mr. Vishal Chadha, Senior Standing Counsel along with Mr. Chandan Kumar, Advocates.

versus

PANKAJ SONI .....Respondent

Through:

CORAM:
HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE
HON'BLE MR. JUSTICE AJAY DIGPAUL

<u>O R D E R</u>

% **21.04.2026**

1. The respondent was declared as an ineligible passenger for the purpose of the notification dated 30th June 2017, read with Baggage Rules, 2016 and one gold kada, a gold chain having purity of 995 weighing 140 gms, together valuing at ₹8,22,110.80/-, was detained *vide* order dated 15th January 2023.

2. The order came to be passed in view of provisions of Sections 111(d),111(j), 111 (l) & 111 (m) of the Customs Act, 1962.

3. This order in original further imposes a penalty of Rs. 1,20,000/-.

4. Feeling aggrieved, the respondent preferred an appeal which came to be allowed *vide* order dated 03rd March 2025.

5. The operative part of said order reads thus:-

> 6.0 In light of discussions and findings as above, I allow the appeal

> partially OIO No No 10S/001092/1S.01.2023/WH/2023- 24 dated 19-05-2023 passed by the Assistant Commissioner of Customs, T-3, IGI Airport, New Delhi and order that the impugned goods, valued in total at Rs. 8,22,110.80/ - be released after payment of redemption fine in total of Rs. 120,000/ - under Section 125 of the Customs Act, 1962 along with applicable duty. The penalty under Section 112 and 114AA of the Customs Act, 1962 is upheld to Rs. 120,000/-. The Appeal is disposed with such modifications and consequential relief as above.

6. The appeal of the respondent came to be allowed and the order is original was set aside to the extent that the redemption was permitted, whereas, the imposition of penalty and duty to be recovered was maintained.

7. It appears that the appellant, feeling aggrieved, preferred revision before the State Government which is dismissed *vide* the impugned order dated 10th November 2025 as such this writ petition.

8. Amongst others, the grounds which are sought to be canvassed by the appellate department is that there is no justifiable reason for the Appellate Authority, so also the Revisional Authority, to exercise discretion in the matter of grant of redemption in favour of the respondent.

9. According to him, the *modus operandi* of the respondent is to visit Dubai within particular object and purpose of smuggling gold in India and cross the green channel. According to him, the discretion for unreasonable cause is exercised.

10. We have considered the aforesaid submissions in the light of the finding recorded by the Appellate Authority, the Revisional Authority, wherein the redemption is permitted and that of the Order-in-Original, wherein the absolute confiscation was ordered.

11. Having regard to the reasons recorded by both the authorities i.e., the Appellate Authority and the Revisional Authority, whose orders are

questioned in the present petition we are in agreement with the reasons expressed therein.

12. Amongst others, the reasons canvassed are that the respondent doesn't appear to be a regular foreign visitor and it is for the first time, the default would be noticed on his part.

13. Apart from above, there are other categorical reasons recorded by the Appellate Authority so also the Revisional Authority.

14. The discretion exercised by the authorities in our opinion is for just and proper cause, which does not warrant any interference in exercise of extraordinary jurisdiction.

15. The petition, as such, stands dismissed.

16. Pending applications, if any, also stand dismissed.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

APRIL 21, 2026/LP/*dd*