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

\+ W.P.(C) 6997/2026

MOHD MUSADIQUE SIDDIQUI .....Petitioner

Through: Mr. A.A. Chaus, Mr. Mohd. Nawaz Shareef, Mr. Md. Aatif Adnan, Advs.

versus

THE COMMISSIONER OF CUSTOMS & ANR. .....Respondents

Through: Mr. Harpreet Singh, Senior standing Counsel

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

O R D E R

% 20.05.2026

CM APPL. 34387/2026 *(Exemption)*

1. Exemption allowed, subject to all just exceptions.

2. The application stands disposed of.

W.P.(C) 6997/2026

1. There are two aspects of the matter which, in our opinion, warrants re-consideration by the respondent qua the Order in Original which is under challenge.

2. The contention that is sought to be canvassed is that the petitioner, an Indian citizen, purchased the gold, and the invoice refers to the passport number of the petitioner. According to him, it is not a case where the petitioner was a carrier of the gold. It is urged that the said fact was not considered, leave apart the failure to issue a show-cause notice.

3. As against above, counsel for the respondent, *Mr. Harpreet Singh*,

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submits that not only in proceedings under Section 108 of the Customs Act, is there a waiver of hearing and show-cause notice both voluntarily given by the petitioner, but the statement recorded therein also goes contrary to the aforesaid stand of the petitioner *viz*., that he has purchased gold under an invoice reflecting his passport number.

4. Having considered the aforesaid factual matrix what can be noticed is:

   a. That once an invoice containing the passport number of the petitioner in the matter of purchase of the gold was produced for consideration by the respondent, the least that was expected of the respondent was to effectively deal with the said aspect of the matter.

   b. Such conduct of the respondent in not considering the said material in its true letter and perspective, in our opinion, violates the right of hearing of the petitioner.

5. Apart from above, it is to be considered to what extent the statement given by the petitioner under Section 108 of the Customs Act, 1962, can be held to be binding in the aforesaid factual matrix, as *prima facie* there appears to be evidence contrary to what has been stated therein and is available on record.

6. In the aforesaid background, the order impugned dated 19th September, 2025, is hereby quashed and set aside.

7. We permit the petitioner to appear before the Authority with his additional written submissions in detail, including that of documentary evidence which he intends to rely upon, on 06th July, 2026, at 11:00 AM.

8. The Competent Authority shall hear the petitioner and, after considering his supplementary reply which he intends to submit, may pass

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an appropriate order in the matter within a period of four weeks thereafter.

9. Accordingly, the petition stands partly allowed in the aforesaid terms.

10. We place on record our displeasure *qua* the conduct of the respondent officer, particularly when on 12th January, 2026, this Court has directed the Authority to pass an order in the matter, whereas the officer had already passed an order on 19th September, 2025, which was never brought to the notice of this Court.

11. This would have prompted us to take the issue to its logical end by proceeding against the officer, however, we expect that the concerned officer shall be diligent in dealing with the claims like the one with sensitivity.

12. The petitioner is permitted to request for waiver of the warehouse charges, which aspect shall be considered having regard to the aforesaid observations, *viz*., the failure of the respondent officer.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MAY 20, 2026/DM/ST

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