$~43

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

\# **CNR No. DLHC010484772026**

\+ W.P.(C) 14879/2026

SUKHBIR SINGH .....Petitioner

Through: Mr. Mohammed Ather Ansari & Ms. Anam Majid, Advs.

versus

COMMISSIONER OF CUSTOMS AND ANR .....Respondents

Through: Mr. Atul Tripathi, SSC, CBIC with Mr. Gaurav Mani Tripathi, Mr. Akshay Sagar & Mr. Shubham Mishra, Advs.

CORAM:
HON'BLE MR. JUSTICE AVNEESH JHINGAN
HON'BLE MR. JUSTICE DINESH BHATT

O R D E R

% 07.10.2026

1. This petition is filed seeking directions to the respondents to release the detained goods i.e. two gold chains and one gold pendant weighing 226 grams in total in pursuance of the order of the revisional authority bearing No.311/2026-CUS dated 27.08.2026 (hereinafter referred to as 'revisional order').

2. The brief facts are that the petitioner on 03.02.2024 arrived at the IGI Airport, New Delhi from Dubai and was intercepted while passing through the green channel. The gold articles were detained *vide* detention receipt No. DR/INDEL4/03.02.2024/003692 dated 03.02.2024. After valuation of the detained goods, Order-in-Original dated 03.06.2024 was passed ordering

This is a digitally signed order.
The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.
The Order is downloaded from the DHC Server on 09/10/2026 at 13:14:35

confiscation of the goods; however, for one gold pendant the option of redemption was given on payment of fine of Rs.70,000/- and penalty of Rs.1,35,000/-.

2.1 The appeal filed by the petitioner was partly allowed by order dated 20.03.2026 and the operative part of the appellate order is reproduced below:

> "7. In light of discussions and findings as above, I reject the appeal filed by Appellant-1 i.e. Department. I partially allow the appeal of the Appellant-2 against OIO No. 1570/003692/ 03.02.2024/WH/2024-25 dated 03.06.2024 passed by the Joint Commissioner of Customs, T-3, IGI Airport, New Delhi and impugned gold i.e. "Two gold chains having purity 997, weight 146 grams, valued at Rs.8,72,191/-", is allowed to be released to the appellant on payment of redemption fine of Rs. 90,000/- (Rupees Ninety Thousand Only) under Section 125 of the Customs Act, 1962 alongwith applicable Customs Duty.
>
> 7.1 I do not interfere with the decision of the Adjudicating Authority in confiscating the impugned gold i.e. "One gold pendant having average purity 988, weight 80 grams, valued at Rs. 4,77,913/-" with option to redeem the same on payment of redemption fine of Rs. 70,000/- (Rupees Seventy Thousand only) under Section 125 of the Customs Act, 1962 alongwith Customs Duty. The penalty of Rs. 1,35,000/- (Rupees One Lakh Thirty Five Thousand only) imposed on the appellant under Section 112 (a) & 112(b) of the Customs Act, 1962 is upheld. The Appeals are disposed off with such modifications as above."

2.2 The revision filed by the respondent against the appellate order was partly allowed and the redemption fine was enhanced from Rs.1,60,000/- to Rs.2,40,000/- and the operative part of the revisional order is reproduced below:

> "15. In view of the foregoing facts and the judgment cited

This is a digitally signed order.
The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.
The Order is downloaded from the DHC Server on 09/10/2026 at 13:14:35

above, the Government upholds the order of the FAA permitting redemption of the two gold chains and also upholds the order of the AA, as upheld by the FAA, permitting redemption of one pendant. However, the Government modifies the OIA dated 20.03.2026 and the OIO dated 31.05.2024, issued on 03.06.2024, to the extent that the redemption fine is enhanced from Rs. 1,60,000/- (Rs. 90,000/- + Rs. 70,000/-) to Rs. 2,40,000/-. The Government also upholds the penalty of Rs.1,35,000/- imposed upon the Respondent by the AA under Sections 112(a) and 112(b) of the Act, as subsequently upheld by the FAA."

3. Issue notice.

4. Learned counsel for the respondent accepts notice.

5. Learned counsel for the petitioner submits that the petitioner is ready to comply with the revisional order and the respondents be directed to release the detained goods.

6. This petition is disposed of with the direction that in the eventuality of the petitioner complying with the conditions imposed by the revisional authority and in case there is no stay with the respondent against the implementation of the revisional order, the detained goods shall be released within two weeks thereafter.

7. Needless to say the petitioner shall be at liberty to avail remedies in accordance with law for surviving grievance, if any.

AVNEESH JHINGAN, J

DINESH BHATT, J

OCTOBER 7, 2026
'ha'

This is a digitally signed order.
The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.
The Order is downloaded from the DHC Server on 09/10/2026 at 13:14:35