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

*Date of Decision: 19<sup>th</sup> August, 2025*

+ **W.P.(C) 12487/2025**

ASHIYA

.....Petitioner

Through: Mr. Ashish Panday, Mr. Ajay Singh and  
Mr. Akshat Raghuvanshi, Advs.

Versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Aditya Singla, SSC, CBIC with Ms.  
Arya Suresh Nair and Mr. Ritwik Saha,  
Advs.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**JUSTICE SHAIL JAIN**

**JUDGMENT**

**Prathiba M. Singh, J.**

1. This hearing has been done through hybrid mode.
2. The present petition under Article 226 of the Constitution of India has been filed by the Petitioner *inter alia* seeking -
  - (i) implementation of the Order-in-Original dated 29th December 2023, as confirmed by Order-in-Appeal dated 26th May 2025, and
  - (ii) directions to release her personal jewellery without imposing any warehouse charges.
3. The brief background of this matter is that the Petitioner had travelled from Saudi Arabia to Delhi on 18<sup>th</sup> November, 2023 after visiting her husband who is stated to be residing and working in Mecca. She was wearing four gold



bangles weighing 250 grams which were detained by the Customs Authorities. Pursuant to the said detention, the Order-in-Original has been passed on 29<sup>th</sup> December, 2023 by which redemption was allowed in the following terms:

**“ORDER**

- i) I deny the '**Free Allowance**' if any, admissible to the Pax Mrs. **Ashiya** 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 him.*
- ii) I declare the passenger, Mrs. **Ashiya**, is an "**ineligible Passenger**" for the purpose of the Notification No. 50/2017-Customs dated 30.06.2017 (as amended) read with Baggage Rules, 2016 (as amended).*
- iii) I order confiscation of "**Four gold Bangles having purity 998 weighing 250 grams valued at Rs. 14,58,778/-**" recovered from the Pax Mrs. **Ashiya** and detained vide DR No. **DR/INDEL4/19.11.2023/003120 dated 19.11.2023** under section 111(d), 111(j) and 111(m) of the Customs Act, 1962;*
- iv) I give an **option to redeem**, the goods confiscated, above, on payment of fine of **Rs.2,15,000/- ( Rupees Two Lakhs 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 fulfillment 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;*
- v) I also impose a penalty of **Rs. 1,45,000/- ( Rupees One Lakh Forty Five Thousand Only)** on the Pax Mrs. **Ashiya** under section 112 (a) and 112(b) of the Customs Act, 1962.”*



4. The said order was challenged in appeal by the Customs Department (*hereinafter 'Department'*) and the Appellate Authority dismissed the said appeal *vide* Order-in-Appeal dated 26th May 2025 in the following terms:

*“6.0 In light of the discussions and findings above, I reject the appeal of the appellant i.e. department and uphold the OIO No 1090/003120/19.11.2023/WH/2023-24 dated 01-01-2024 passed by the Joint Commissioner of Customs, T-3, IGI Airport, New Delhi. The appeal is disposed off accordingly.”*

5. The Petitioner *vide* the present petition primarily seeks enforcement of the said two orders. Mr. Aditya Singla, Id. Counsel for the Respondent - Department, under instructions, submits that the Department may be filing review against the said orders. He further submits that the jewellery was seized primarily on the ground that it possessed a purity of 24 carats. Elaborating upon it, he further submits that normal gold jewellery does not have such levels of purity, owing to the increased malleability of the metal (gold) at such levels of purity, rendering it unsuitable for use as jewellery for day-to-day wear.

6. The Court has heard the parties. Considering that no review has been filed till date and the Order-in-Appeal has been issued way back on 26th May, 2025, the mere prospect of filing a review cannot be a ground to hold back implementation of these orders. Moreover, a perusal of paragraph 5.10 of the Appellate Authority's order would show that the Authority has considered the entire aspect and has held that the Petitioner is not a habitual offender. The Appellate authority has also held that it cannot be presumed that the Petitioner is part of a smuggling syndicate. The relevant portion of the said order is set out below:



*“5.10 I, after observing the ratios of the above judicial pronouncements and looking at the facts of the case i.e. the respondent was the owner of the impugned gold jewellery, impugned gold jewellery was not in commercial quantity the respondent not being a habitual offenders, I am of the view that the absolute confiscation of the said gold jewellery would be harsh and not justified. Also, I find that the absolute confiscation of the impugned gold on the ground that the gold jewellery of such high purity come in the category of primary gold cannot be accepted as a reasonable conclusion. There is no allegation that the respondent is a habitual offender and was involved in similar offence earlier or there was anything on record to prove that the respondent was part of an organized smuggling syndicate. Therefore, I arrive at the conclusion that decision of the adjudicating authority to grant the option of redemption for the impugned gold jewellery to the respondent is appropriate in the facts and circumstances of the instant case. Since, there was no error by the adjudicating authority, I do not find any reason to interfere with the impugned order.”*

7. Under these circumstances, the Order-in-Original be given effect to. However, the Petitioner shall be liable to pay the warehousing charges as applicable on the date when the detention was made. For the purpose of release, the Petitioner shall approach the following nodal officer who shall thereafter guide the Petitioner to the appropriate authority.

**Mr. Sandeep Lamba, Superintendent, Customs**  
**Office of Commissioner, Customs, IGI Airports, T-3**  
**New Delhi**  
**Mob. No.: 7405345000**  
**Email: [igilegaldelhi@gmail.com](mailto:igilegaldelhi@gmail.com)**

8. The concerned authority shall release the detained items after due verification of the credentials of the Petitioner.



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9. The petition and pending applications, if any, are disposed of in the above terms.

**PRATHIBA M. SINGH**  
**JUDGE**

**SHAIL JAIN**  
**JUDGE**

**AUGUST 19, 2025**/kp/Ar.