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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
Date of Decision: 22nd September, 2025

+ **W.P.(C) 13995/2025**
MS. PUJA JAYANT & ORS.Petitioner
Through: Mr. Harsh Trikha, Adv.
versus

COMMISSIONER OF CUSTOMS, IGI AIRPORTRespondent
Through: Mr. Gibran Naushad, SSC with Mr.
Harsh Singhal, Mr. Suraj Shekhar
Singh, Advs. and Mr. Birender Singh
Khatri, Assistant Commissioner of
Customs (Refund)

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioners under Articles 226 and 227 of the Constitution of India, *inter alia*, seeking release of their gold jewellery seized by the Customs Department, Indira Gandhi International Airport, New Delhi. The Petitioner also challenges the refund order dated 26th March 2025, passed by the Assistant Commissioner (Refunds) (*hereinafter 'refund order'*).
3. A brief background of the Petitioner's case is that the Petitioners i.e. Petitioner No.1 -Ms. Puja Jayant who is the wife of Petitioner No.3 - Mr. Jayant Shastri, along with Petitioner No.2-Ms. Manisha Shastri, who is the sister of Petitioner No.3, were travelling to India from Dubai to attend a family wedding. Upon their arrival, they were intercepted by the Customs department on 6th September, 2022 and the gold jewellery worn by them was



detained *vide* three separate detention receipts dated 6th September 2022. Thereafter, Petitioners made two representations *i.e.*, on 21st March, 2023 (*hereinafter* 'first representation') requesting to not dispose the gold jewellery, and on 19th July, 2023 (*hereinafter* 'second representation'), requesting for redemption of the gold jewellery. However, thereafter, the Petitioners were informed that the gold jewellery had been disposed of. The Petitioners then sought a refund of the amount, which was also rejected by the Customs Department, on the ground of limitation *vide* the refund order dated 26th March 2025, passed by the Assistant Commissioner (Refund).

4. On the last date of hearing *i.e.*, 11th September 2025, the Court had directed Mr. Birendra Singh Khati, the Assistant Commissioner of Customs (Refund) to be present in Court.

5. Today, Mr. Birendra Singh Khati, the Assistant Commissioner of Customs (Refund) is present in Court.

6. A chart has been submitted by the Customs Department to show that the gold jewellery was sent for disposal on 15th May, 2023, and has been disposed of thereafter. The total amount realised as per the Customs Department is as under:

Sl. No.	Name	DR No. & Dt.	Weight of seized gold (in grams)	Total amount paid by RBI to CBIC Per Gram (in Rs.)	Realized value of Gold to the Dept. (In Rs.)
1.	Pooja Jayant	33710 dt. 06.09.2022	249	5141.1097	<u>1280136.32</u>
2.	Manisha Shastri	33716 dt. 06.09.2022	100	5141.1097	<u>514110.97</u>
3.	Jayant Shastri	33717 dt. 06.09.2022	50	5141.1097	<u>257055.48</u>



7. Mr. Gibran Naushad, Id. SSC for the Respondent submits that the two representations which have been filed on behalf of the Petitioners *i.e.*, *first representation* on 21st March, 2023 *second representation* on 19th July, 2023, carry fake stamps of the Customs Department. Thus, it is submitted that the representations are fake, as the stamps are not genuine.

8. Mr. Harsh Trikha, Id. Counsel for the Petitioner seriously disputes this position, and contends that passengers do not have any way to submit representations to the Customs Department. It is submitted that as the counter of the Customs Department is situated inside the airport, the passengers are constrained and have to request the staff members to submit the representation, and return the same with a stamp. Thus, it is submitted that this is precisely the course adopted in the present case.

9. Additionally, Id. Counsel for the Petitioner relies on the decision in ***Gor Sharian vs. The Commissioner of Customs (2025 DHC 950-DB)*** and Id. Counsel for the Respondent relies upon ***W.P. (C) 10651/2025*** titled ***Mr. Imran vs. Commissioner of Customs, IGI Airport.***

10. At this stage, Mr. Birendra Singh Khati, Assistant Commissioner of Customs (Refund), confirms that there is no counter of the Customs Department outside the airport, which is accessible to passengers for submitting representations. He also submits that the only way the passengers can enter the airport is by obtaining a pass from the Airport Authority of India.

11. Heard Id. Counsels for the parties. On behalf of the Customs it is clearly submitted that the only way the passengers can enter the airport is by obtaining a pass from the Airport Authority of India, which in the opinion of this Court, is an insufficient access provided to passengers by the Customs



Department.

12. In fact, this Court in *Mr. Imran vs. Commissioner of Customs, IGI Airport* had directed that the Customs Department ought to make the Customs Department at the airport, citizen friendly and accessible. The Commissioner of Customs and Central Board of Indirect Taxes and Customs (*hereinafter* 'CBIC') ought to consider setting up an information counter, where the representations can be submitted by the passengers. At such counters assistance ought to be provided to passengers who wish to have contact with the Customs Department, in order to submit representations, submit replies, attend personal hearings, obtain copies of orders etc.

13. It is pertinent to note that the Customs Department following the decision in *Gor Sharian vs. The Commissioner of Customs (2025 DHC 950-DB)* would in fact be liable to pay the market value of the goods to Petitioner, as the seized goods were disposed of, despite the Petitioner having succeeded in the Order-in-Original dated 1st May, 2023 passed by the Additional Commissioner (Customs) (*hereinafter* 'OIO'). In fact, the OIO permitted re-export, however, in the refund order dated 26th March 2025, surprisingly, duty is being charged. Additionally, this Court has recently in *W.P. (C) 8461/2025* titled *Jasvinder Kaur vs. Commissioner of Customs and Anr.* also analysed a similar situation, and has directed the market rate of the gold to be paid to the Petitioner.

14. In view of the above, let the Customs Department file a comprehensive affidavit giving the following details:

- (i) Methodology adopted for disposal of the gold jewellery;
- (ii) The amount recovered after disposal of the gold jewellery, and costs, if any;



- (iii) The manner in which the refund order has been computed and an explanation of the amount payable.

15. At this stage, Id. Counsel for the Respondent submits that intimation was given to the Petitioner at the Meerut address, given in the writ petition before disposal of the gold jewellery.

16. Additionally, the Petitioner shall produce the original representations, bearing the original seals of the Customs Department.

17. Considering the allegations made by the Customs Department that the representation is forged, let an affidavit be filed by the Petitioner as to how these representations were submitted to the Customs Department.

18. Let an enquiry be conducted by the Delhi Police (Economic Offences Wing) in the Customs Department at the Indira Gandhi International Airport, New Delhi.

19. For the purpose of the aforesaid enquiry, Id. Counsel for the Petitioner shall obtain the original representation from the Petitioners, and show the same to the Delhi Police (Economic Offences Wing). Thereafter, the Delhi Police (Economic Offences Wing) shall inquire into the whole matter, and file a status report by the next date of hearing.

20. The Delhi Police official, who is appointed to inquire, shall contact Mr. Harsh Trikha, Id. Counsel for the Petitioner, for verifying the original representation.

21. Let the order be communicated to CBIC, as also to the Commissioner of Customs.

22. An affidavit shall be filed by the CBIC in respect of setting up of an Information Counter at the various Terminals of the Indira Gandhi International Airport to assist passengers for submitting representations,



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replies, understand modalities for attending hearings, issuance of authenticated copies of orders, notices and provide a window to deal with any other procedural issues

23. Let the copy of this order be served by the registry to the Chairman, CBIC by the following email address:

- Email of Chairman, CBIC: chmn-cbic@gov.in.

24. Additionally, Id. Counsel Mr. Gibran Naushad, for the Department shall also communicate this order to the CBIC.

25. Let the copy of this order be served by the registry to Delhi Police (Economic Offences Wing), through Mr. Sanjay Lao, Standing Counsel for Delhi Police.

26. List on 25th November, 2025.

**PRATHIBA M. SINGH
JUDGE**

**SHAIL JAIN
JUDGE**

SEPTEMBER 22, 2025/kp/sm