



\$~61

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

*Date of Decision: 9<sup>th</sup> December, 2025*

*Uploaded on: 11<sup>th</sup> December, 2025*

+

**W.P.(C) 18588/2025**

**SAYARA**

....Petitioner

Through: Dr. Ashutosh and Ms. Fatima, Advs.  
versus

**COMMISSIONER OF CUSTOMS**

.....Respondent

Through: Mr. Piyush Beriwal, Adv.

**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 has been filed by the Petitioner seeking release of her gold ring, weighing 21 grams, seized by the Customs Authorities on 14th July, 2024, upon her arrival at IGI Airport, New Delhi, from Dubai.
3. It is the case of the Petitioner that the seized gold ring of the Petitioner is a personal jewellery which has been directed to be released unconditionally *vide* adjudication order dated 21st July, 2025 (*hereinafter, 'the adjudication order'*).
4. On the previous date of hearing, Mr. Beriwal, Id. Counsel was requested to seek instructions in the matter. Today, it is submitted by him that the statement in the writ petition that an appeal has been filed by the Customs Department against the adjudication order is false and such a statement has been made on oath by the Petitioner.
5. On the other hand, Id. Counsel for the Petitioner has today informed the Court that the Petitioner has received an email only yesterday i.e. on 9th



December, 2025, late evening at about 4:54 p.m. The said email states that the adjudication order dated 21st July, 2025 has been accepted by the Department.

6. The present is a case which shows how the resources of the Customs Department are completely being wasted away in such matters. It is submitted on behalf of the Petitioner that the seized gold ring was received by her as a gift from her brother-in-law. Additionally, it is averred that during the seizure of the gold ring, the Petitioner was also made to state that she would be willing to pay customs duty and penalty and that she does not want a show cause notice.

7. The Court has also perused the adjudication order dated 21st July, 2025 . The relevant paragraphs of the order are set out hereunder:

*“5. Total value of the above said detained goods, for the purpose of determination of the competency of Adjudicating Authority, was arrived at **Rs. 1,42,775/-** as on relevant date, i.e., **15.07.2024** and the same is **less than Rs.10 Lakh** in the instant case. Thus, the competency of adjudicating authority is determined as that of **Assistant Commissioner of Customs**.*

*6. Following the principles of natural justice, the Pax was given an opportunity of being heard in person, though the Pax had requested for waiver of SCN and PH earlier. The Pax visited this office on 23.06.2025 for her personal hearing. In PH, the Pax stated that **the detained Gold ring belongs to her**; that her brother in law gave this ring to her as gift; that she admits her mistake; that she is ready to pay customs duty and penalty; that she does not want Show Cause Notice.*

*7. The passenger is an Indian National and she **departed from India on 11.07.2024 and returned on 15.07.2024**. Therefore, the stay of the passenger abroad is **less than Six month** and falls under the category of an **"ineligible***



*passenger" for the purpose of import of Gold under concessional rate of duty as per Notification No. 50/2017-Customs dated 30.06.2017 (as amended)."*

8. After recording the above submissions and after considering the judgments in *Directorate Of Revenue Intelligence vs Ms. Pushpa Lekhumal Tolani, 2017 (16) SCC 93, SLP(C) No. 011281/2025* titled *Union of India & Ors. v. Saba Simran.* and *Mr. Makhinder Chopra Vs. Commissioner of Customs, 2025 DHC 1162 (DB)*, the adjudicating authority came to the conclusion that the seized gold ring of the Petitioner is not liable for confiscation as the same is personal jewellery and is of Indian origin. The relevant observations are set out below:

*"9.5.5 In view of the above discussion and precedence placed on record, I find that the detained gold ring is not liable for confiscation as the same is personal jewellery of Indian origin (and not imported) of the Pax and may be allowed to be released without payment of duty/ fine/ penalty as it is established that the 'personal jewellery' is includible in 'personal effects' of the Pax and has not been imported into India.*

*9.6 I have already discussed the facts of the case and accordingly, I find that the Pax has not committed any act, nor omitted to do any act she was legally obligated to do, and consequently cannot be held liable for penal action under section 112 of the Customs Act, 1962.*

*10. In view of the foregoing, I pass the following order:*

#### **ORDER**

- i. I declare the passenger, Ms. Sayara an "ineligible Passenger" for the purpose of the Notification No. 50/2017-Cus dated 30.06.2017 (as amended) read with Baggage Rules, 2016 (as amended).*
- ii. I order release of the above said detained goods*



*i.e. "One gold ring having 994 purity, weighing 21 grams, valued at Rs. 1,42,775/-" recovered from the Pax Ms. Sayara and detained vide DR/INDEL4/15.07.2024/004821 dated 15.07.2024, as the same is not liable for confiscation under Section 111 of the Customs Act, 1962, without payment of Customs duty/ fine/ penalty, as it is established that the said gold chain is part of the 'personal effects' of the Pax and has not been imported into India.*

*iii. I refrain from imposing any penalty on the Pax, Ms. Sayara under Section 112 of the Customs Act, 1962 holding that she was under no legal obligation to declare the detained goods being 'personal effects' of Indian origin."*

9. In the opinion of this Court, firstly, the detention of the gold ring itself was completely misplaced by the Customs Authorities. Moreover, in case of personal effects, such as a ring being worn or received as a gift, when the weight of the item is so low, the detention should not have been effected.

10. In this case, the detention took place on 14<sup>th</sup> July, 2024 and the adjudication order was passed on 21<sup>st</sup> July, 2025. However, till date, the same also has not been given effect to.

11. If the Customs Department had accepted the said adjudication order as stated in the email above that was sent to the Petitioner, then the seized gold ring of the Petitioner should have been released and the present writ petition would have been totally unwarranted in that case.

12. The Petitioner has been compelled to file the present writ petition to seek release of a 21 grams gold ring, which this Court finds quite unreasonable.

13. Accordingly, let the adjudication order dated 21<sup>st</sup> July, 2025 be given



effect to and let the gold ring of the Petitioner be released. No warehousing charges shall be required to be paid by the Petitioner. The Nodal Officer mentioned below shall facilitate the Petitioner with release of the gold ring for compliance with the present order:

***Mr. Mukesh Gulia, Superintendent, Legal  
Office of Commissioner, Customs  
IGI Airports, T-3, New Delhi  
Email id: [igilegaldelhi@gmail.com](mailto:igilegaldelhi@gmail.com)  
Mobile No.: 9999922479***

14. In addition, a sum of Rs. 5,000/-, payable by the Customs Department is awarded as costs to the Petitioner.

15. The petition is disposed of in these terms. Pending applications, if any, are also disposed of.

**PRATHIBA M. SINGH  
JUDGE**

**SHAIL JAIN  
JUDGE**

**DECEMBER 9, 2025**

*dj/ss*