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

Date of Decision: 19th March, 2025

+ **W.P.(C) 2760/2025**

MOHAMMAD ARHAM

.....Petitioner

Through: Mr. Ashish Panday, Mr. Ajay Singh,
Mr. Akshat Raghuvanshi, Ms. Kiran
Pandey and Mr. Anshuman Gupta,
Advocates (Mob. 9599437665).

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Harpreet Singh, SSC with Ms.
Suhani Mathur & Mr. Jai Ahuja,
Advocates.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

Prathiba M. Singh, J.(ORAL)

1. This hearing has been done through hybrid mode.
2. The present petition has been filed by the Petitioner seeking direction to the Respondent to unconditionally release the seized gold bangles of the Petitioner forthwith, detained vide Detention Receipt bearing No- 3605 dated 24th January, 2024.
3. It is submitted that the Petitioner who was a minor child at the time, was intercepted by Customs officials at Terminal 3, IGI Airport, New Delhi, upon his arrival on 24th January, 2024. Upon such detention, two yellow bangles weighing 50 grams were recovered from him, while he was passing through the Green Channel.
4. Thereafter, no show cause notice has been issued and more than one



year has passed. Hence, the present petition has been filed seeking release of the detained goods.

5. Issue notice. Mr. Harpreet Singh, Id. Senior Standing Counsel for Respondent accepts notice. He submits, on instructions, that admittedly, no show cause notice has been issued upon the Petitioner within the stipulated time period of six months of seizure of goods. Moreover, there has been no appraisalment of the goods either.

6. Once the goods are detained, it is mandatory to issue a show cause notice and afford a hearing to the Petitioner. The time prescribed under Section 110 of The Customs Act, 1962, is a period of six months and subject to complying with the formalities, a further extension for a period of six months can be taken by the Department for issuing the show cause notice. In this case, the one year period itself has elapsed, thus no show cause notice can be issued. The detention is therefore impermissible.

7. Accordingly, let the goods be appraised by the Respondent department on their own and the same be released, subject to verification, within four weeks to the Petitioner. Since the Petitioner has now attained majority, the appraisalment shall be done either in the presence of the Petitioner or an Authorized Representative.

8. The storage/warehouse charges are waived off in this case.

9. Accordingly, the present petition is disposed of.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

MARCH 19, 2025/MR/ss