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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Date of Decision: 14th July, 2025

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W.P.(C) 9757/2025

RAKESH KUMAR JAT

.....Petitioner

Through: Dr. Ashutosh, Ms. Fatima & Ms.
Pravej Hasan, Advs.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Harpreet Singh, SSC, CBIC.with
Mr. Jai Ahuja, Adv.**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- Rakesh Kumar Jat under Article 226 and 227 of the Constitution of India, *inter alia*, assailing the Order-in-Original dated 27th May 2025 passed by the Office of Commissioner of Customs (hereinafter, '*impugned order*'). The present petition further seeks release of one uneven shaped gold cut piece, weighing 64 grams, of the Petitioner (hereinafter, '*gold piece*') which was seized by the Respondent *vide* detention receipt bearing no. 52619 dated 26th April, 2024.
3. The case of the Petitioner, who is an Indian citizen, is that he is residing and working in Kuwait having a valid 'State of Kuwait Civil ID Card' bearing no. 294082102954. According to the Petitioner, he was travelling to New Delhi by flight no. JE-409 on 26th April, 2024. Upon arrival at the Indira



Gandhi International Airport, New Delhi, the said gold piece of the Petitioner was detained by the Customs Department.

4. Ld. Counsel for the Petitioner submits that there was no Show Cause Notice which was issued to the Petitioner and without the same being issued, the impugned order has been passed. According to the Petitioner, he had appointed an Authorized Representative to appear before the Customs Department and seek release of the said gold piece in terms of the impugned order. However, the same was not permitted. Hence, this petition.

5. Ld. Counsel for the Petitioner further submits that the Petitioner is an eligible passenger and is willing to re-export the gold piece. Hence the same deserves to be released.

6. Mr. Harpreet Singh, ld. Senior Standing Counsel appearing for the Customs Department submits that the Department is willing to give effect to the impugned order dated 27th May, 2025.

7. Heard ld. Counsel for the parties. The impugned Order-in-Original dated 27th May 2025 directs as under:

"1. I deny the 'Free Allowance', if any, admissible to the Pax Rakesh Kumar Jat for not declaring the detained goods to the Proper Officer at Red Channel, as well as to the Customs Officer at Green Channel, who intercepted him and recovered the detained goods from him.

2. I order confiscation of the "One uneven shaped gold cut piece, having purity 999 weighing 64 grams valued at Rs. 4,49,544/-" recovered from the Pax Rakesh Kumar Jat and detained vide DR No. "DR/INDEL4/26.04.2024/0052619 dt. 26.04.2024" under section 111(d), 111(i), 111(j) and 111(m) of the Customs Act, 1962;

3. I give an option to redeem the goods confiscated above,



on payment of a fine of Rs. 25,000/- (Rupees Twenty Five Thousand only) under Section 125 of Customs Act, 1962 and allow the same for "re-export" from India as the Pax has residency abroad as evidenced by "State of Kuwait Civil ID Card No. 294082102954, expiry date 22.12.2025". 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; 4. I also impose a penalty of Rs. 30,000/-(Rupees Thirty Thousand Only) on the Pax, Rakesh Kumar Jat under section 112 (a) and 112(b) of the Customs Act, 1962."

As per the above order, the Petitioner has been permitted to redeem the gold item subject to payment of Rs. 25,000/- and with an undertaking to re-export. In addition penalty of Rs. 30,000/- has been imposed.

8. Since the Petitioner has already agreed to abide by the impugned order, let the impugned order be given effect to by the Customs Department within a period of two weeks from now and the said gold piece shall be released to the Petitioner upon the payment of the amounts in terms of the said order.

9. Accordingly, the Petitioner shall appear before the Customs Department and may collect the detained gold item through an Authorised Representative, in which case, the detained item shall be released after receiving a proper email from the Petitioner or some form of communication that the Petitioner has no objection to the same being released to the concerned Authorised Representative.

10. In the facts of this case, 50% warehousing charges shall also be liable to be paid by the Petitioner.



11. Petition is disposed of in these terms. All pending applications, if any, are also disposed of.

PRATHIBA M. SINGH
JUDGE

RAJNEESH KUMAR GUPTA
JUDGE

JULY 14, 2025
Rahul/ck