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

+ W.P.(C) 3350/2026, CM APPL. 16147/2026 and CM APPL. 16148/2026

DHEERAJ KUMAR JAINPetitioner

Through: Appearance not given.

versus

COMMISSIONER OF CUSTOMS AIRPORT AND
GENERAL & ORS.Respondents

Through: Mr. Vishal Chadha, SSC with
Mr. Chandan Kumar, Adv.
Mr. Santosh Kumar Pandey,
Adv. for UOI

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

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27.07.2026

1. Through the present writ petition, the petitioner prays for the following reliefs:

“A. Issue a Writ of Certiorari or any other appropriate writ, order, or direction quashing and setting aside the Show Cause Notice dated 15.10.2025 and the Order-in-Original dated 06.02.2025 passed by Respondent No. 3;

B. Issue a Writ of Mandamus or any other appropriate writ, order, or direction directing the Respondents to release the seized jewellery, wrongfully detained from the Petitioner vide DR No. 65210, to the Petitioner forthwith;

C. Issue a Writ of Mandamus or any other appropriate writ, order, or direction directing the Respondents to release the seized mobile phone, wrongfully detained from the Petitioner vide DR No. 65211, to the Petitioner forthwith;

D. Issue a Writ of Mandamus or any other appropriate



writ, order, direction directing the Respondents not to impose redemption fine, if any, Penalty, Detention/ Warehouse Charges from the Petitioner, at the time of release.”

2. The mobile phone of the Petitioner, which had been detained by the Respondents, has already been released pursuant to the interim directions issued by this Court.
3. The Petitioner has a statutory remedy of appeal against the Order-in-Original dated 06.02.2026 passed by the Additional Commissioner of Customs, whereby the gold weighing 300 grams has been absolutely confiscated and a penalty of ₹2,90,000/- has been imposed.
4. Learned Counsel representing the Petitioner admits that a statutory remedy of appeal is available. However, he submits that the said remedy is not efficacious, as the petitioner would be required to make the prescribed pre-deposit. He further places reliance upon the judgment of the Hon'ble Supreme Court in **Civil Appeal No. 4403/2010** titled **Directorate of Revenue Intelligence & Ors. vs. Pushpa Lekhumal Tolani**.
5. This Court has considered the aforesaid submission. The judgment in *Pushpa Lekhumal Tolani* is based on peculiar facts and the Hon'ble Supreme Court has not laid down that in every case where a statutory remedy of appeal is available, the High Court should nevertheless exercise its extraordinary writ jurisdiction.
6. In the present case, the Petitioner claims that the jewellery which has been seized constituted his personal jewellery and, therefore, the proceedings initiated by the Respondents are illegal.
7. The Adjudicating Authority has, however, recorded a finding that the article described as a gold *kada* was, in fact, a gold strip



fashioned in the form of a *kada* and was not in the nature of jewellery.

8. The requirement of making a statutory pre-deposit for filing an appeal is not, by itself, a ground to entertain a writ petition. It is well settled that merely because the statute requires a pre-deposit of a specified percentage of the penalty amount, which in the present case is 7.5%, the statutory remedy cannot be said to be inefficacious. Accordingly, the Petitioner, if so advised, may avail the remedy of appeal.

9. If the petitioner files an application under Section 14 of the Limitation Act, 1963, seeking exclusion of the period during which the present writ petition remained pending before this Court, the same shall be considered by the Appellate Authority pragmatically.

10. With the aforesaid observations, the present writ petition, along with the pending application(s), if any, stands disposed of.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

JULY 27, 2026/kp/dg