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

+ CUSAA 84/2025 & CM APPL. 33358/2025

COMMISSIONER OF CUSTOMS

.....Appellant

Through: Mr. Anurag Ojha, SSC with Mr.
Deepak Raj, Adv.

versus

M/S. SHREE GOLD ART PVT. LTD.

.....Respondent

Through: Mr. R. K Handoo and Ms. Tanisha
Samanta, Adv.

+ W.P.(C) 6569/2025 & CM APPL. 29780/2025

M/S SHREE GOLD ART PVT. LTD.

.....Petitioner

Through: Mr. R. K. Handoo, Ms. Tanisha
Samarta, Adv.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS
(IMPORTS)

.....Respondent

Through: Mr. Anurag Ojha, SSC with Mr.
Deepak Raj, Adv.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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16.01.2026

1. Under advance authorization license dated 19.02.2019, the petitioner was permitted to import 1,000 Kg of gold and after processing same was to be exported within time frame.
2. Against the said license, *vide* Bill of Entry dated 13th August 2020, the petitioner brought in 53 Kgs of gold on late evening of 13th August 2020.



During which period the search by the Directorate of Revenue Intelligence at the designated premises where the gold was to be stored was being carried out, it was found that the said gold was stored at unauthorized place and same, upon intimation given by the respondent, came to be detained on 17th August 2020, seizure of which was effected on 22nd December 2020.

3. A show cause notice *qua* the confiscation is informed to be pending consideration till date, i.e., for more than the last four years.

4. In these circumstances, the respondent has taken recourse to the provision of Section 110A of the Customs Act, 1962, for grant of temporary/provisional custody, which prayer was rejected by the Commissioner. However, the appellate authority Customs, Excise & Service Tax Appellate Tribunal ('CESTAT') *vide* impugned order granted provisional custody without imposing any protection.

5. As such, we are of the view that not only does the impugned order go primarily contrary to the very principle of Section 110A of the Customs Act, 1962, but also there is failure on the part of the CESTAT Tribunal in considering the fact and the effect thereof about the gold being kept in unauthorized custody from 13th August 2020 till 17th August 2020.

6. The aforesaid *ad-interim* order is passed having regard to the catena of events as could be noted from the order of the Commissioner and also that of the order of CESTAT.

7. We make it clear these are the *prima facie* observations without appreciating the submissions of the respondent, who intends to file a counter in the present proceedings within a period of four weeks from today.

8. We permit one week thereafter to Mr. Ojha to file counter to the same if so required.



9. In the meantime, we direct Mr. Ojha to inform this Court about the status of the confiscation proceedings. We would like to know as to why confiscation proceedings have not been concluded and taken to their logical end since last more than four years.
10. List on 26th February 2026.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 16, 2026/ar/av