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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 11350/2025**

HANISH KAPOOR

.....Petitioner

Through: Ms. Richa Kumari, Mr. Pawan & Ms.
Arti Gupta, Advs.

versus

COMMISSIONER OF CUSTOMS

.....Respondent

Through: Mr. Atul Tripathi, SSC, CBIC
(9560018960)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **18.08.2025**

1. This hearing has been done through hybrid mode.
2. The present petition challenges the Order-in-Appeal dated 26th May, 2025 (hereinafter "*impugned Order-in-Appeal*") by which the Petitioner has been permitted to redeem the gold chain and the gold *kada* (hereinafter "*detained goods*"), subject to payment of redemption fine, applicable Customs duty and penalty.
3. The brief facts of the case are that the Petitioner had arrived at the Indira Gandhi International Airport, New Delhi on 25th June, 2024 from Dubai. He was intercepted at the airport by the Customs Department and the detained goods were seized *vide* Detention Receipt dated 25th June, 2024. Thereafter, it is the case of the Petitioner that no Show Cause Notice was issued and no opportunity of personal hearing was provided to the Petitioner before passing of the Order-in-Original dated 9th October, 2024. Vide the said order absolute



confiscation of the detained goods was directed.

4. The said order was assailed by the Petitioner before the Commissioner of Customs (Appeal) which partially allowed the said appeal and permitted the detained goods to be released subject to payment of redemption fine etc.

5. However, the grievance of the Petitioner is that the gold chain was a used jewellery of the Petitioner gifted to him by his father and only the gold *kada* was purchased by him in Dubai. Thus, as per the Id. Counsel for the Petitioner, he is willing to pay the applicable Customs duty on the gold *kada* but not on the gold chain.

6. Some photographs have been placed on record with the petition to show that the gold chain was an old personal effect of the Petitioner.

7. Issue notice. Mr. Atul Tripathi, Id. SSC accepts notice on behalf of the Customs Department.

8. Let a counter affidavit be filed within two weeks. Rejoinder thereto be filed within two weeks thereafter.

9. List on 8th September 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 18, 2025

kk/msh