

JYOTI
RAJESH
MANE

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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.419 OF 2025
WITH
WRIT PETITION NO. 568 OF 2025

Jyoti Rani ...Petitioner
Versus
Principal Commissioner of Custom ...Respondents

Mr. Prakash Shah Senior Advocate a/w. Mr. Prateek Gattani, i/b.

Mr. Nikhil Rungta, for Petitioner in both WPs.

Mr. Subir Kumar a/w. Ms. Niyati Mankad a/w. Mr. Niyanta Trivedi and Ms. Priyanka Singh, for Respondent Nos. 1 to 4.

**CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.**

DATE: 23 APRIL 2026

P.C.

1. We are confronted in the present proceedings with the issue of the Petitioner's gold having been seized. It is the contention urged on behalf of the Petitioner that the gold has already been disposed on being sent to the mint.

2. In the present case, it is the Petitioner's case that the gold belonging to the Petitioner was seized on 26th September 2024. As per the mandate of sub-section (2) of Section 110, no show cause notice was issued to the Petitioner in the manner contemplated under Section 124 of the Customs Act. However, before the expiry of the period of six months, we are informed that the gold was disposed of.

3. We find that, for disposing of the gold, recourse would be required to be

taken to the provisions of sub-section (1D) of Section 110. Our attention in this regard is drawn to the reply affidavit (Exhibit "3", page 163 in WP 419/2025), which is stated to be an order under Section 110(1D). Prima facie we are unable to accept such contention. Such a document, titled as a note on seized/confiscated gold (HOGS), cannot be regarded as an order under sub-section (1D) of Section 110.

4. Our attention is also drawn to a document tendered across the bar, being an inventory certified by the Commissioner of Customs (Appeals) dated 18th December 2023, stated to be in respect of the Petitioner's gold. The same is merely a certificate of correctness of the inventory of the gold in question and cannot be construed as an order under sub-section (1D) of Section 110.

5. In this view of the matter, we direct the Commissioner of Customs (Appeals), and more particularly the incumbent at the relevant time, to place on record an affidavit setting out the application made under Section 110(1D) in the case of the Petitioner and the specific order passed on such application, as mandated under the said provision. Let such affidavit be filed on or before the returnable date.

6. A copy of the said affidavit shall be furnished to the Petitioner in advance.

7. Stand over to **30th April 2026**. HOB.

(AARTI SATHE, J.)

(G. S. KULKARNI, J.)