2025:DHC:6613-DB

$~3, 4, 44, 45, 58

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

Date of Decision: 07th August, 2025

\+ **W.P.(C) 11458/2025**

AARTI MANGLA AGGARWAL .....Petitioner

Through: Mr. D.S. Chadha, Adv. (M: 9818563676)

versus

COMMISSIONER OF CUSTOMS NEW DELHI .....Respondent

Through: Ms. Anushree Narain, SSC.

4 WITH

\+ **W.P.(C) 11568/2025**

MANISH AGGARWAL .....Petitioner

Through: Mr. D.S. Chadha, Adv.

versus

COMMISSIONER OF CUSTOMS NEW DELHI .....Respondent

Through: Ms. Anushree Narain, SSC.

44 WITH

\+ **W.P.(C) 11281/2025**

SHILPI GUPTA .....Petitioner

Through: Mr. D.S. Chadha, Adv.

versus

COMMISSIONER OF CUSTOMS NEW DELHI .....Respondent

Through: Ms. Anushree Narain, SSC with Mr. Naman Choula, Adv.

45 WITH

\+ **W.P.(C) 11310/2025**

ABHISHEK GUPTA .....Petitioner

Through: Mr. D.S. Chadha, Adv.

versus

COMMISSIONER OF CUSTOMS NEW DELHI .....Respondent

Through: Ms. Anushree Narain, SSC with Mr. Naman Choula, Adv.

58 AND
+ **W.P.(C) 11860/2025 & CM APPL.48438/2025**

RISHI GOEL .....Petitioner

Through: Mr. D.S. Chadha, Adv.

versus

COMMISSIONER OF CUSTOMS NEW DELHI .....Respondent

Through: Ms. Anushree Narain, SSC.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.

CM APPL.48438/2025 (for exemption) in W.P.(C) 11860/2025

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) 11458/2025
W.P.(C) 11568/2025
W.P.(C) 11281/2025
W.P.(C) 11310/2025
W.P.(C) 11860/2025

3. These are five petitions filed by the Petitioners namely Ms. Aarti Mangla Aggarwal, Mr. Manish Aggarwal, Ms. Shilpi Gupta, Mr. Abhishek Gupta and Mr. Rishi Goel, *inter alia*, seeking release of the seven gold chains of the Petitioners, collectively weighing 455 grams, seized by the Customs Department.

4. The case of the Petitioners is that in total, 11 persons were travelling back to India on 15th June, 2024 after visiting from Dubai. Upon arrival at the Indira Gandhi International Airport, New Delhi, the Petitioners were intercepted by the concerned officials of the Customs Department and the seven gold chains which the Petitioners are stated to be wearing, collectively weighing 455 grams,

were detained by the Customs Department on the ground that they did not declare the same upon arrival.

5. According to the Petitioners, *panchnama* was initially drawn in the name of two passengers namely Mr. Abhishek Gupta and Mr. Manish Aggarwal. It is the case of the Petitioners that the seven gold chains were recovered from all passengers but notices were issued to only two passengers.

6. However, now notices have been issued against five passengers *i.e.* all the Petitioners.

7. Ld. Counsel for the Petitioners submits that *panchnama* was wrongly drawn up initially and the Show Cause Notices (hereinafter, '*SCNs*') was also not issued within one year to the Petitioners. In fact, the date of detention was 15^{th} June, 2024 and the SCNs were tendered through speed post only on 20^{th} June, 2025, which is beyond the period of limitation under Section 110 of the Customs Act, 1962. It is further argued by ld. Counsel for the Petitioners that there is an apprehension that the gold chains may have been disposed of by the Customs Department.

8. On the other hand, Ms. Anushree Narain, ld. SSC for the Customs Department has produced the photographs of the gold chains to argue that these are not *'personal effects'* of the Petitioners. Ld. SSC further submits that as per the dispatch register of the Customs Department, the SCNs were put for dispatch after duly complying all conditions under Section 110 of the Customs Act, 1962 on 10^{th} June, 2024 itself in complete compliance of the said provision. The photographs of the gold chains as also the copy of the dispatch register are taken on record. The said photographs of the gold chains are as under:


15 F.No.VIII (AP)10/P&I/4971-C/ARRIVAL/2024
DISPOSAL
0.205
CHUGH SCALE PVT LTD
ELECTRONIC WEIGHING SCALE

9. Moreover, ld. SSC for the Customs Department submits that two passengers namely Mr. Abhishek Gupta and Mr. Manish Aggarwal had given statements taking ownership of the gold chains and that is the reason why *panchnama* was drawn in the name of those two persons only. Thereafter, pursuant to the retraction of the said statements, the SCNs were issued to all the Petitioners.

10. The Court has considered the matter and heard ld. Counsels for the parties.

11. The procedure under Section 110 of the Customs Act, 1962 is clearly prescribed for issuance of SCN. After an initial period of 6 months, intimation has to be given to the Petitioner pursuant to which limitation for issuing a SCN can be extended for a further period of 6 months. The said intimations are

stated to have been given by the Department, though in respect of one of the Petitioners the giving of intimation is disputed.

12. The Court has seen the dispatch register which shows that *qua* the Petitioners, dispatch has been undertaken by the Customs Department on 10th June, 2024 and there is no reason for the Court to disbelieve the dispatch register of the Customs Department.

13. Secondly, insofar as the apprehension of the Petitioners is concerned that the gold chains may be disposed of, ld. SSC for the Customs Department has assured the Court that the gold chains have not been disposed of. In any case, since the SCNs are issued, ld. SSC submits that the procedure for disposal of gold chains would also not be undertaken.

14. The SCNs having been issued within the limitation period under Section 110 of the Customs Act, 1962, the Court is not inclined to accept the said submission of ld. Counsel for the Petitioners.

15. There is another significant factor in the present case that all the Petitioners are Indians, who were travelling from Dubai. The photographs, which have been produced today on record, would show that these are identical gold chains, which have been purchased by the Petitioners. Even the invoices of the same have been placed on record. Thus, there was a duty upon the Petitioners not to pass through the green channel and to declare the same through red channel and pay the applicable duty in respect thereof.

16. Today, ld. Counsel for the Petitioners submits that the Petitioners are willing to pay the duty. Moreover, replies to the SCNs are also stated to have been filed by the Petitioners.

17. Accordingly, let the Customs Department give a hearing to the Petitioners on 9th October, 2025.

18. After hearing the Petitioners, the Customs Department shall take into consideration the submission of the Petitioners that they are willing to pay the Custom duty and pass an order in accordance with law.

19. All rights and remedies are left open.

20. The present petitions, along with all pending applications, are disposed of in the above terms.

PRATHIBA M. SINGH
JUDGE

SHAIL JAIN
JUDGE

AUGUST 7, 2025/*dk/ck*