



2026:DHC:3360-DB



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

*Date of decision: 22<sup>nd</sup> April, 2026*

+ **W.P.(C) 5444/2026**

**NAND KISHOR SHARMA**

**SH BAJRANG LAL, WARD NO 6 ,SWAMIYON KA MOHALL,  
SISHU, SIKAR, RAJASTHAN**

**.....PETITIONER**

Through: Mr. P.K. Saxena, Adv.

versus

**COMMISSIONER OF CUSTOMS**

**T-3, TERMINAL, IGI AIRPORT, NEW DELHI**

Email: [ccgen-delhi@gov.in](mailto:ccgen-delhi@gov.in)

Email: [igilegaldelhi@gmail.com](mailto:igilegaldelhi@gmail.com)

**.....RESPONDENT**

Through: Mr. Atul Tripathi, Senior Standing Counsel (CBIC) with Mr. Shubham Mishra, Mr. Gaurav Mani Tripathi, Mr. Akshay Sagar and Mr. Madhav Anand, Advs.

Ms. Anushree Narain, Sr. Standing Counsel with Mr. Naman Choula and Mr. Yamit Jetley, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE**

**HON'BLE MR. JUSTICE AJAY DIGPAUL**

**JUDGMENT (ORAL)**

**AJAY DIGPAUL, J.**

1. The prayer in the petition reads thus:-

*“A) Quashing order- in-original bearing no.*



*2241//52797/03/04.2024/wh/2024-25 dated 20.02.25 and directing release of the confiscated- gold chain of the petitioner -weighing 100 grams valued at Rs 6,38,040/- OR*  
*B) Directing payment of the current market value of the 100 gms confiscated gold chain, to the petitioner alongwith interest;*

*C) Any other order or direction, deemed fit and proper, in the facts and circumstances of the case, may also passed.”*

2. The challenge is to the Order-in-Original dated 20<sup>th</sup> February, 2025.
3. *Vide* order impugned, the competent authority has confiscated the gold chain weighing 100 grams having assessable value of Rs.6,38,040/-, which was recovered from the petitioner and detained *vide* receipt dated 3<sup>rd</sup> April 2024 under Sections 111(d), 111(i), 111(j) and 111(m) of Customs Act, 1962.
4. The petitioner was saddled with the penalty of Rs.1,00,000/- under provisions of Sections 112(a) and 112(b) of the Customs Act, 1962.
5. The case set up by the petitioner and the contentions urged are as under:-
  - i. The petitioner while travelling from Bangkok to New Delhi on 03<sup>rd</sup> April 2024, was found carrying aforesaid gold articles.
  - ii. While crossing the Green Channel, he was intercepted by the respondents and was illegally detained at the airport for three days.
  - iii. That the seized gold chain formed part of his personal effects, having been worn by him at the time of departure, and was neither dutiable nor liable to confiscation.
  - iv. The seizure was effected without any reasonable belief and in



violation of statutory provisions.

- v. No notice under Section 124(a) of the Customs Act, 1962 was served within the prescribed period, rendering the continued detention illegal.
- vi. He was coerced into signing certain documents and was not afforded a fair opportunity of hearing.
- vii. In any event, the respondents failed to grant the statutory option of redemption under Section 125 of the Customs Act, 1962, thereby rendering the impugned action arbitrary and unsustainable in law.

6. Having heard learned counsel for the petitioner and upon perusal of the record, this Court is not inclined to entertain the present petition in exercise of its writ jurisdiction.

7. It is well settled that where a statutory remedy of appeal is available under the Customs Act, 1962, the writ jurisdiction under Article 226 of the Constitution of India ought not to be invoked, save in exceptional circumstances.

8. In the present case, the impugned order is an Order-in-Original passed by the competent authority under the provisions of the Customs Act, 1962, against which an efficacious statutory remedy of appeal is available to the petitioner. The petitioner has not demonstrated any exceptional circumstance warranting interference by this Court at this stage.

9. The contentions sought to be raised by the petitioner, including those pertaining to alleged procedural irregularities, absence of reasonable belief, and denial of opportunity, are all issues which can be appropriately agitated before the appellate authority, which is competent to examine both facts and



law.

10. Entertaining the present writ petition, despite the availability of an alternative statutory remedy, would amount to permitting the petitioner to circumvent the statutory mechanism provided under the Act, more so, when it appears that the period of limitation for availing the remedy of appeal has expired and the petitioner has approached this Court in an attempt to bypass the same. This Court is, therefore, of the considered view that no case is made out for interference in exercise of extraordinary jurisdiction under Article 226 of the Constitution of India.

11. Accordingly, the present writ petition, along with pending application(s), if any, is dismissed, leaving it open to the petitioner to avail the statutory remedy of appeal in accordance with law.

12. No order as to costs.

**AJAY DIGPAUL  
(JUDGE)**

**NITIN WASUDEO SAMBRE  
(JUDGE)**

**APRIL 22, 2026/pr/AS/dd**