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

\# **CNR No. DLHC010047912026**

% ***Date of Decision: 05th August, 2026***

\+ CONT.CAS(C) 239/2026 & CM APPL. 9221/2026

PULKIT NANDA .....Petitioner

Through: Petitioner in person.
Mob: 9915893676
Email: pulkitnanda23@gmail.com

versus

VISHAL PAL SINGH, COMMISSIONER OF CUSTOMS & ORS. .....Respondents

Through: Ms. Anushree Narain, SSC with Mr. Apurv Yadav, Advocate
Mob: 9910014337
Email: anushreenarainssc@gmail.com

CORAM:
HON'BLE MS. JUSTICE MINI PUSHKARNA

MINI PUSHKARNA, J. *(Oral):*

1. The present petition has been filed alleging wilful disobedience of the order dated 12th September, 2025, passed by the Division Bench of this Court in *W.P.(C) 13981/2025*.

2. The order dated 12th September, 2025, passed by the Division Bench is extracted as below:

> *"1. This hearing has been done through hybrid mode.*
>
> *2. The present petition has been filed by the Petitioner - Pulkit Nanda, under Articles 226 and 227 of the Constitution of India, inter alia, seeking release of his gold chain which was seized by the Customs Department on 28th April 2025.*

3. A brief background of the Petitioner's case is that on 28th April 2025, the Petitioner returned from Bangkok to India. Upon his arrival at the Terminal-3, Indira Gandhi International Airport, New Delhi he was intercepted by the Customs Department and Petitioner's gold chain weighing approximately 403 grams was seized by the Customs Department vide detention receipt dated 28th April 2025, bearing DR No. 40002.

4. On the last date of hearing i.e., 11th September 2025, Ms. Narain, ld. SSC on behalf of the Customs Department submitted that summons had been issued by the Customs Department to the Petitioner, as also his father-in-law. Further, this Court, inter alia, directed the Customs Department to produce the detained gold chain before this Court.

5. Today, the gold chain has been produced before this Court in a sealed box. The seal has been opened in the Court itself. After perusing the same, this Court is of the opinion that the Customs Department shall continue with its investigation and issue the Show Cause Notice (hereinafter 'SCN') in accordance with law.

6. It is stated by the Petitioner that, since the father-in-law of the Petitioner is stated to be medically unfit, his statement, if required, can be recorded through video conferencing.

7. Considering the above, let the statement of the Petitioner, when the Petitioner is called upon by the Customs Department, be duly video recorded. Additionally, if required, the statement of the Petitioner's father-in-law be recorded through video conferencing.

8. After recording the statement of the Petitioner, and his father-in-law if required, the Customs Department shall issue a SCN within the time stipulated under Section 110 of the Customs Act, 1962, and continue with the investigation. Thereafter, personal hearing shall be afforded to the Petitioner, and the opportunity to file a reply shall also be given to the Petitioner.

9. After considering the stand of the Petitioner in the reply and oral submissions, the Adjudicating Authority shall pass a reasoned order.

10. The gold chain has been sealed in front of the Petitioner and has been returned to the Customs Department. The box containing the gold chain has been re-sealed in the Court and countersigned by the Court Master.

11. All rights and remedies are left open.

12. The petition is disposed of in the above terms. Pending Applications, if any, is also disposed of."

3. Reading of the aforesaid order dated 12th September, 2025, shows that the following directions had been issued by the Division Bench:

I. Statement of the petitioner was to be duly video recorded by the Customs Department.

II. If required, the statement of petitioner's father-in law was also directed to be recorded through Video Conferencing ("VC").

III. After recording the statement of the petitioner and his father-in-law, if required, the Customs Department was required to issue a Show Cause Notice, within the time stipulated under Section 110 of the Customs Act, 1962 ("Customs Act").

IV. Therefore, personal hearing was directed to be afforded to the petitioner, along with an opportunity to file a reply.

V. After considering the reply and oral submissions of the petitioner, the Adjudicating Authority was to pass a reasoned order.

4. The petitioner, who appears in person, submits that there has been violation of the directions passed by the Division Bench as aforesaid, inasmuch, when the statement of the petitioner was recorded by the Customs Authorities, no video recording was done.

5. In addition, he, submits that he was made to sign a pre-drafted statement by the concerned authorities.

6. In response, this Court notes the submission made by learned counsel appearing for the respondents that the statement of the petitioner was inadvertently recorded without video recording.

7. She extends unconditional apology before this Court for the said lapse.

8. Learned counsel appearing for the respondents draws the attention of this Court to the reply/affidavit filed on their behalf, and in particular, paragraph 20 of the said reply/affidavit, which is reproduced as under:

> *"xxx xxx xxx*
>
> 20. It is submitted that the SIO who recorded his statement on 08.10.2025 had joined at Airport newly in the last week of September, 2025 and due to lack of awareness that there was specific order of Hon'ble Court to video record his statement and as petitioner also did not point about the same, he recorded the statement dated 08.10.2025 as per normal procedure of Customs Act which does not require statement to be video recorded. Further, no confronting interrogation/question was involved in the said statement and statement was recorded peacefully in which petitioner has made submissions in his defense only. Therefore, the lapse of not video recording the said statement happened inadvertently. The said lapse of statement dated 08.10.2025 of the petitioner not video recorded is accepted and apologized for the same.
>
> *xxx xxx xxx"*

9. She further submits that with respect to the subject matter of the present contempt petition, the petitioner has also filed a writ petition being *W.P.(C) 1855/2026*, which was listed before the Division Bench of this Court, yesterday, i.e., 04th August, 2026.

10. Learned counsel appearing for the respondents submits that before the Division Bench, the respondents herein had categorically submitted that the Customs Department was ready to give another opportunity of personal hearing to the petitioner herein, for which a notice dated 30th July, 2026, had

also been issued.

11. She submits that since the petitioner had expressed his unwillingness to appear for another personal hearing, the Division Bench had admitted the matter, and directed it to be listed in due course.

12. The notice dated 30th July, 2026, issued by the office of the Commissioner of Customs (Delhi Airport), Indira Gandhi International ("IGI") Airport, Terminal-3, New Delhi-110037, is reproduced as under:

DIN- 20260774NA000005D9B4A

सीमाशुल्कआयुक्त (दिल्लीहवाईअड्डा) काकार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (DELHI AIRPORT)
टर्मिनल 3, इंदिरा गाँधीअन्तर्राष्ट्रीयहवाईअड्डा, नई दिल्ली .110037
IGI AIRPORT, TERMINAL – 3, NEW DELHI 110037

फा.सं -.VIII(AP)10/P&I/Adj./225/2025 / 1763 Dated - 30.07.2026

To

Mr. Pulkit Nanda,
S/o Mr. Susheel Nanda,
R/o H.No. 43/44, FGC Road, Near Spring Dale School, Kamla Devi Avenue,
Nangali, Amritsar, Punjab-143001.
(email: susheel_nanda@rediffmail.com)

Sir,

Subject: PERSONAL HEARING – reg.

Please refer to this office letter of even no. 4821 dated 22.01.2026 regarding grant of Personal Hearing. In this regard, it is informed that you had already attended the P.H. on 10.02.2026, however on account of change in Adjudicating Authority, the Order-in-Original could not be passed. Show Cause Notice issued **vide C. No. VIII(AP)10/P&I/5330-B/Arrival/2025 dated 24.10.2025** issued by Additional Commissioner, Customs, IGI Airport, T-3, New Delhi.

2. Accordingly, the Additional Commissioner of Customs, IGI Airport, Terminal -3, New Delhi is pleased to grant you a Personal Hearing in his office at IGI Airport, Terminal-3, New Delhi in the subject case on **10.08.2026 at 14.00 Hrs.** You may submit your written reply to the Show Cause Notice **C. No. VIII(AP)10/P&I/5330-B/Arrival/2025 dated 24.10.2025** on or before the date of Personal Hearing.

3. You or your authorized representative may, therefore, appear before him at the appointed date and time alongwith fresh evidences, if any failing which the case will be adjudicated ex-parte on the basis of evidence on record without any further reference in the matter.

Yours faithfully
30/7/26.
Air Customs Superintendent(Adjn.)
IGI Airport, Terminal-3, New Delhi-37.

13. Perusal of the aforesaid notice shows that the petitioner has already

been called for a personal hearing on 10th August, 2026.

14. On a pointed query by this Court, the petitioner appearing in person, categorically submits that he is ready to attend the personal hearing.

15. Accordingly, it is directed that the petitioner shall attend the personal hearing on 10th August, 2026, in terms of the aforesaid notice dated 30th July, 2026.

16. This Court records the statement made by learned counsel appearing for the respondents that at the time of personal hearing to be granted to the petitioner on 10th August, 2026, video recording shall be done in terms of the directions dated 12th September, 2025, passed by the Division Bench in *W.P.(C) 13981/2025*.

17. She further submits that though the Customs Act, as such, does not provide for any video recording, however, since there are directions by this Court, video recording of the personal hearing as afforded to the petitioner, shall be done.

18. The aforesaid statement made by learned counsel appearing for the respondents is noted and the respondents are held bound by the same.

19. Respondents shall ensure that the personal hearing granted to the petitioner on 10th August, 2026, shall be duly video recorded.

20. This Court has also perused the aforesaid explanation as given by learned counsel appearing for the respondents.

21. Though the lapse of not video recording the statement is stated to have happened inadvertently, the respondents are cautioned to be careful in future to comply with the directions of this Court scrupulously, as no directions can be taken lightly.

22. The respondent-Customs Department having a robust law department,

is expected to be aware of the directions passed by the Court, and it is no explanation that one of the officers was not aware of the directions of this Court.

23. The officers of the respondents being government officials, and having their own law department and records, are expected to be in knowledge of the orders passed by the Court.

24. However, this Court accepts the unconditional apology extended by learned counsel appearing for the respondents, who has stated that the respondents shall be careful in future and would not make such lapses.

25. At this stage, the petitioner has handed over to this Court a Show Cause Notice dated 24th October, 2025, issued by the respondents. He submits that in the copy that was given to the petitioner, the signatures at the bottom of the last page, i.e., Air Customs Superintendent, Shift-B, are missing.

26. The said Show Cause Notice dated 24th October, 2025, is reproduced as under:

of the Customs Act, 1962 to conduct further investigations and issue subsequent or separate Show Cause Notice(s), if any.

19. The Show Cause Notice is being issued under Section 124 of the Customs Act, 1962 without prejudice to any other action that may be taken against him whether mentioned herein above or not under the Customs Act, 1962 or any other law for the time being in force.

20. A copy each of the relied upon documents is enclosed as per **Annexure "I"** to this Show Cause Notice.

24/10/25

(Anuj Kumar Pandey)
Addtional Commissioner of Customs
Terminal-3, IGI Airport, New Delhi

Speed Post/ Registered AD/Email:

To,
Mr. Pulkit Nanda,
S/o Mr. Susheel Nanda,
R/o H.No. 43/44, FGC Road, Near Spring Dale School,
Kamla Devi Avenue, Nangali, Amritsar, Punjab -143001.
(email: susheel_nanda@rediffmail.com)

Copy forwarded to:

1. Central Economic Intelligence Bureau, Janpath Bhawan, 6th Floor B-wing, Janpath, New Delhi-110001;
2. The Air Customs Superintendent (Adj.), IGI Airport, T- 3, New Delhi.
3. PRO (Gen), IGI Airport, T-3, Delhi to make necessary entry in records and display on the Notice Board at IGI Airport;

Air Customs Superintendent
Shift- B

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27. This Court notes that the copy of the Show Cause Notice as filed on behalf of the respondents contains the signature at the bottom of the page. The copy as filed by the respondents, is reproduced as under:

of the Customs Act, 1962 to conduct further investigations and issue subsequent or separate Show Cause Notice(s), if any.

19. The Show Cause Notice is being issued under Section 124 of the Customs Act, 1962 without prejudice to any other action that may be taken against him whether mentioned herein above or not under the Customs Act, 1962 or any other law for the time being in force.

20. A copy each of the relied upon documents is enclosed as per **Annexure "I"** to this Show Cause Notice.

24/10/25

(Anuj Kumar Pandey)
Addtional Commissioner of Customs
Terminal-3, IGI Airport, New Delhi

Speed Post/ Registered AD/Email:

To,
Mr. Pulkit Nanda,
S/o Mr. Susheel Nanda,
R/o H.No. 43/44, FGC Road, Near Spring Dale School,
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2. The Air Customs Superintendent (Adj.), IGI Airport, T- 3, New Delhi.
3. PRO (Gen), IGI Airport, T-3, Delhi to make necessary entry in records and display on the Notice Board at IGI Airport;

24/10/2025

Air Customs Superintendent
Shift- B

28. This Court notes the statement of learned counsel appearing for the respondents that the said Show Cause Notice was issued by the Additional Commissioner of Customs and his signatures duly appear in the copy as issued to the petitioner.

29. She submits that the second signatures have been put in the office copy, which is clearly reflected from the document, as filed on behalf of the

respondents.

30. She further submits that the signature of the second officer, i.e., Air Customs Superintendent, Shift-B, as mentioned on the last page of the Show Cause Notice, is only for administrative purpose, to ensure that the copy of the Show Cause Notice is duly dispatched to the concerned officials.

31. In this regard, it is submitted that the Air Customs Superintendent, Shift-B, has nothing to do with the issuance of the Show Cause Notice, as the same has been issued by the Additional Commissioner of Customs, whose signatures duly occur in the Show Cause Notice.

32. Accordingly, in view of the aforesaid submission made by learned counsel appearing for the respondents, it is directed that in case, the petitioner is not satisfied with the aforesaid explanation as given by the respondents, he is at liberty to seek remedies in accordance with law.

33. However, no orders in this regard can be passed in the present proceedings, on account of the limited jurisdiction of this Court with regard to the contempt proceedings for non-compliance of the order dated 12th September, 2025, passed by the Division Bench of this Court in *W.P.(C) 13981/2025*.

34. Noting the aforesaid, the present petition is accordingly disposed of, in terms of the directions passed hereinabove.

35. Pending application is also disposed of.

36. The next date of 02nd December, 2026, stands cancelled.

MINI PUSHKARNA, J

AUGUST 5, 2026/ak