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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
% **Date of decision: 29.09.2026**
CNR No. DLHC010047522026
+ **W.P.(C) 1913/2026**
RANPREET SINGHPetitioner

Through: **Mr. Kaustubh Sinha and Ms. Surbhi Mehta, Advs.**
versus

COMMISSIONER OF CUSTOMSRespondent
Through: **Mr. Aditya Singla, SSC, CBIC with Ms. Arya Suresh Nair, Adv.**

CORAM:
HON'BLE MR. JUSTICE AVNEESH JHINGAN
HON'BLE MS. JUSTICE SHAIL JAIN

AVNEESH JHINGAN, J. (ORAL)

1. The present petition is filed seeking quashing of the recovery of customs duty amounting to Rs.2,71,193/- and detention charges amounting to Rs.2,02,842/-, in respect of a gold kada weighing 98 grams detained on the airport.
2. The brief facts are that on 17.03.2024, the petitioner departed India for Bangkok via Indira Gandhi International Airport, New Delhi (hereinafter 'IGI, Delhi'). Upon arrival at IGI, Delhi on 22.03.2024, the petitioner opted for the green channel but was intercepted by the Customs officials. The gold kada of the petitioner was detained *vide* detention receipt dated 22.03.2024. The post appraisalment detention receipt was issued on 01.04.2024. The detained gold kada weighing



98 grams was valued at Rs.6,16,346/- with an average purity of 981.

2.1 *Vide* Order-in-Original dated 27.05.2024 (hereinafter ‘OIO’), the Assistant Commissioner of Customs ordered confiscation of the gold kada with an option to redeem on payment of fine of Rs.60,000/- along with applicable customs duty on tariff valuation as on the date of detention and a penalty of Rs.50,000/-.

2.2 The appeal filed by the Customs Department against the OIO was dismissed on 30.12.2024 and the revision filed is pending. During the pendency of the revision, the petitioner filed a writ petition bearing W.P.(C) 10880/2025. *Vide* order dated 28.07.2025, this Court directed the authority concerned to decide the revision petition by 14.08.2025 and to place the order before this Court on 18.08.2025. The revision remained pending but the writ petition was subsequently disposed of on 25.09.2025 and the relevant para is reproduced:-

“12. Considering the above, this Court is of the view that the Customs Department ought to accept the OIO, wherein the gold kada was permitted to be released, subject to payment of redemption fine along with penalty. In the opinion of this Court, the Department ought not to file Revision petitions against each and every OIO or Order-in-Appeal, which leads to burdening and delay. The Department ought to accept the decisions of its own Commissioner (Appeals) and not challenge each and every order.

13. Let the Petitioner appear before the Customs Authority on 8th October 2025 for payment of redemption fine and penalty, as determined in the OIO. Upon such payment, the gold kada of the Petitioner shall be released.

14. The prayer for waiver of costs made by Mr. Singla, Id. Counsel is considered and rejected, as on 14th



August 2025, the Revisional Authority was already appointed but has not taken charge of the office till date. Therefore, the costs do not deserve to be waived.

15. Adjustment of the amount of Rs.10,000/- shall be given to the Petitioner out of the redemption, fine and penalty payable in terms of the OIO.”

2.3 After the disposal of the writ petition, the detained gold kada was released to the petitioner on payment of the fine, penalty, customs duty and detention charges. Aggrieved by the levy of customs duty and detention charges, the petitioner has filed the present petition.

3. Learned counsel for the petitioner submits that this Court while passing an interim order dated 28.07.2025 recorded a finding that the gold kada was old jewellery and was exempt under the Baggage Rules, 2016. It is contended that no customs duty or detention charges could have been levied.

4. *Per contra*, the petitioner never challenged the OIO and only grievance was regarding non-compliance of order. It is submitted that in the writ petition bearing W.P.(C) 10880/2025 the challenge was to the detention of the gold kada and it that was not held to be illegal. The petition was disposed of with the direction that the respondent ought not to file revision petitions against each and every OIO or Order-in-Appeal. It is contended that the detention charges are the warehouse charges and can be recoverable as per statutory provisions.

5. Before proceeding further, it would be apposite to quote the operational part of the OIO:-

“(iv) I give an option to redeem, the goods confiscated above on payment of fine of Rs.60,000/- (Rupees Sixty Thousand Only) along-with applicable rate of Customs duty



on tariff valuation as on the date of detention of goods. I allow release of the detained goods within 120 days of issue of this order under Section 125(3) of Customs Act, 1962. The redemption is to be allowed after the completion of legal formalities in this regard and also fulfilment of any regulatory clearances/approvals required. The offer of redemption, if accepted, shall be subject to condition that the Pax shall not dispute the identity and valuation of the detained goods. The offer of redemption shall cease after 'One Hundred Twenty Days' from date of the receipt of this order;

(v) I also impose a penalty of Rs.50,000/- (Rupees Fifty Thousand Only) on the Pax Ranpreet Singh under section 112 (a) and 112(b) of the Customs Act, 1962.”

6. It is an admitted position that the respondent was aggrieved by the OIO and availed the statutory remedies whereas OIO was never challenged by the petitioner. The OIO permitted release of the gold kada: (i) on payment of a fine of Rs.60,000/-, (ii) applicable customs duty at the tariff valuation on the date of detention and (iii) a penalty of Rs.50,000/- under Sections 112 (a) and (b) of the Customs Act, 1962. The gold kada was released in compliance with the OIO.

7. Another aspect to be considered is this that Court while dealing with the writ petition bearing W.P.(C) 10880/2025 was not examining the validity of the OIO. The challenge was confined to the detention of the gold kada but the petitioner was not successful in the challenge to detention. The operative directions in the order dated 25.09.2025 were for the release of the detained goods as per the OIO.

8. Even in this writ petition there is no challenge to the OIO and the grievance is against the customs duty charged. The petitioner at this belated stage cannot be permitted to indirectly challenge the



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condition imposed in the OIO after having failed to avail remedies to challenge the conditions imposed.

9. No case is made out that the detention charges recovered were contrary to the statutory provisions.

10. No ground is made out to exercise the extraordinary writ jurisdiction. The petition is dismissed.

AVNEESH JHINGAN, J

SHAIL JAIN, J

SEPTEMBER 29, 2026/PT

Reportable: **Yes**

Signature Not Verified

Signed By: KAPIL
KUMAR
Signing Date: 05.10.2026
17:23:32

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