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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Date of decision: 3rd December, 2025 Uploaded on: 4th December, 2025

+ W.P.(C) 12774/2025

DHRUV MITTALPetitioner

Through: Mr. Rahul Raheja & Mr. Gaurav

Prakash, Advs.

versus

COMMISSIONER OF CUSTOMSRespondent

Through: Mr. Harpreet Singh, SSC, CBIC with

Ms. Suhani Mathur, Mr. Akshay Saxena, Ms. Shivali Saxena, Mr. Jai

Ahuja & Mr. Jatin Gaur, Advs.

CORAM: JUSTICE PRATHIBA M. SINGH JUSTICE RENU BHATNAGAR

Prathiba M. Singh, J. (Oral)

1. This hearing has been done through hybrid mode.

CM APPL. 61029/2025

- 2. This is an application seeking execution of the order dated 22nd August, 2025 by which the Customs Department was directed to release the detained goods comprising of a gold chain weighing about 45 grams to the Petitioner and the iPhone 15 Pro (128gb variant), subject to payment of applicable Customs duty only in respect of the said iPhone. The operative portion of the said order reads as under:
 - "12. Under such circumstances, this Court is of the opinion that the gold chain weighing about 45 grams

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deserves to be released to the Petitioner without any Customs duty.

- 13. Insofar as the I-phone is concerned, the same shall be released after paying the applicable Customs duty.
- 14. In the facts of the present case, no warehousing charges shall be liable to be paid.
- 15. The petition is disposed of in the above terms along with pending application(s), if any."
- 3. The application states that the Petitioner repeatedly visited the Respondent's office at the IGI Airport, New Delhi on 27th August, 2025 and on 17th September, 2025. However, the Petitioner was only informed that the matter is pending under review with the legal team of the Customs Department.
- 4. This is clear disobedience of the order passed by the Court.
- 5. It is noted that on the last date *i.e.*, 24th September, 2025, when the present application was taken up, it was informed by the ld. SSC that the Customs Department is likely to challenge the order dated 22nd August, 2025 before the Supreme Court. However, no such appeal/SLP has been preferred by the Department and now the time for filing the same has also expired.
- 6. This Court repeatedly notices that various judgments and orders which are passed, especially order directing release of detained goods to the respective passengers, are not being given effect to on the ground that the Customs Department intends to avail of some remedies. This results in the matters being delayed beyond a reasonable period. Unfortunately, the same situation is present in this case also.

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- 7. The order directing release of detained goods is of 22nd August, 2025. The limitation for filing an SLP has also lapsed. However, even now there is no implementation by the Customs Department of the said order.
- 8. Under such circumstances, the Customs Department is directed to give effect to the order dated 22nd August, 2025 within a period of one week. Upon the failure of the Customs Department to comply with the above direction, costs of Rs. 20,000/- shall be liable to be paid to the Petitioner.
- 9. Let the Petitioner appear before the Customs Department on 9th December, 2025 for release of the detained items in terms of order dated 22nd August, 2025.
- 10. The nodal officer mentioned below shall facilitate the Petitioner's appearance before the competent authority for compliance with the present order:

Mr. Mukesh Gulia, Superintendent, Legal Office of Commissioner, Customs IGI Airports, T-3, New Delhi Email id: igilegaldelhi@gmail.com

Mob. No. 9999922479

11. Before parting, the Court is compelled to remind the Customs Department that the statutory limitations prescribed under the relevant Acts are not merely binding on the passengers praying for release of their jewellery, personal items or other goods. The Customs Department is expected to be fair and not unreasonably prolong a passenger's hardship in seeking release of their goods, especially where there is no allegation of fraud, smuggling, etc., raised by the Department. If the department resorts to delaying tactics in giving effect to the judgements and orders passed by Courts, then the Court

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would be compelled to take stringent action along with costs to be paid by the official concerned.

- 12. The present application is disposed of in the above terms.
- 13. A copy of this order be communicated by the Registry, as also through Mr. Harpreet Singh, ld. SSC, to the OSD (Legal), Central Board of Indirect Taxes and Customs on the email (Osd-legal@gov.in) for necessary information and compliance.

PRATHIBA M. SINGH JUDGE

RENU BHATNAGAR JUDGE

DECEMBER 3, 2025 kk/msh

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