



In the case of *M/S SYM COMPANY v. R. COMMISSIONER, CUSTOMS (IMPORT) AND ORS*, Hon'ble Delhi High Court gave direction to the respondents to release the seized goods as no notice in respect of seizure of goods under Section 110 (1) of the said Act was given.

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

Date of decision: 03.01.2024.

**W.P.(C) 14842/2023**

M/S SYM COMPANY.....Petitioner  
versus

PR. COMMISSIONER, CUSTOMS (IMPORT) AND ORS  
..... Respondents

**Advocates who appeared in this case:**

For the Petitioner: Mr. Pradeep Jain, Mr. Sambhav Jain & r. Shubhankar Jha, Advocates.

For the Respondents: Mr. Anurag Ojha, Senior Standing Counsel with Mr. Subham Kumar, Advocates

**CORAM:-**

**HON'BLE M . JUSTICE SANJEEV SACHDEV**

**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**JUDGMENT**

**SANJEEV SACHDEVA, J. (ORAL)**



1. Petitioner seeks a direction to the respondents to unconditionally release the seized goods imported under Bills of Entries No. 2143897 dated 05.10.2022 and 2994766 dated 21.10.2022 under seizure memorandum bearing DIN-20221274NE0000007961.

2. Learned counsel for the petitioner relies on Section 110 (2) of the Customs Act, 1962 to contend that no notice in respect of seizure of goods under Section 110 (1) of the said Act was given within six months of the seizure of goods and as such the goods are liable to be returned to the petitioner as the goods were seized from the petitioner.



3. Section 110(2) of the said Act reads as under:-

*“(2) Where any goods are seized under sub-section (1) and no notice in respect thereof is given under clause (a) of section 124 within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:*

*Provided that the aforesaid period of six months may, on sufficient cause being shown, be extended by the Commissioner of Customs for a period not exceeding six months.”*

4. Learned counsel for the respondents submits that the respondents are willing to release the goods under the subject Bills of Entries, however, without prejudice to their rights to adjudicate the proceedings on the show cause notice issued to the petitioner.

5. Learned counsel for the respondents assures that goods shall be released within a period of one week from today.

6. The statement is taken on record.

7. In view thereof, the petition is disposed of directing the respondents to release the goods seized under the Bills of Entries No. 2143897 dated 05.10.2022 and 2994766 dated 21.10.2022 under seizure memorandum bearing DIN-20221274NE0000007961, within a period of one week from today.

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2024 : DHC : 32-DB



**SANJEEV SACHDEVA, J**

**January 03, 2024/vp**

**RAVINDER DUDEJA, J**

**TEAM MAJESTY LEGAL**

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