

F.No.450/35/2025-Cus IV  
Government of India  
Ministry of Finance  
Department of  
Revenue  
(Central Board of Indirect Taxes and  
Customs)

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Room No. 227-B, North Block,  
New Delhi, Dated: 17.05.2025

To,

All Principal Chief Commissioners/ Chief Commissioners  
(Customs/ Customs (Preventive) / Customs and Central Tax).

**Subject: Observations of the Hon'ble Delhi High Court in  
Writ Petition (C) No. 198/2025 in respect of Qamar  
Jahan vs. Union of India & Others- procedural uniformity  
in handling cases relating to Baggage - reg**

Madam/Sir,

Kind reference is invited to the Board's letter dated 26.03.2025 on the observations made by Hon'ble High Court, Delhi in various judgements relating to Baggage Rules.

2. Subsequently, vide Interim directions in the Order dated 27.03.2025 in the case of *Qamar Jahan vs. Commissioner of Customs (A&G)* (W.P.(C) 198/2025 and CM Appls. 8813/2025, the Hon'ble High Court of Delhi) has made certain observations relating to the procedural uniformity in handling cases under the Baggage Rules. The same is summarized in Annexure-I.

3. All field formations are directed to take into account the above aspects while handling cases under the Baggage Rules and also sensitise the concerned officers under your jurisdiction. Any difficulties faced may be brought to the notice of the Board.

Yours faithfully,

Encl : As stated above

(Munesh Kumar Meena)  
OSD (Cus.IV)  
Customs Policy Wing

## Annexure-I

(CBIC Letter dt. 17.05.2025)

Procedural Aspects to be observed when dealing with the Baggage Cases

- A. The detention receipts issued at the Green and Red Channel -
- (I) necessarily contain the details of the Passenger(s) such as Name (in full), Phone Number(s) including *WhatsApp* Number, E-mail address, Postal Address - local and/or foreign as applicable and clear signature of the Passenger(s).
  - (II) clearly mention the number of the item seized and the net weight of the said items seized
  - (III) must mention the Flight No., date and time of seizure.
  - (IV) Names and signatures of the passengers
  - (V) must mention clearly the name and designation of the Customs officer making the seizure
- B. Copy of the Passport, Boarding Pass should also be collected along with the Detention Receipt.
- C. Image of the seized items is to be taken before the Passenger(s) and to be shared with the Passenger(s) and one copy to be retained by the section.
- D. The Customs officers should also explain clearly to the Passenger(s) the process of detention, appraisal and the time that will be taken to conclude the proceedings.
- E. Notice under section 124 on the grounds of confiscation or imposition of penalty may be oral and written notice may be waived only at the request of the passenger or any other person. When written show-cause notice is waived, accepting waiver of the written Show-cause Notice on any pre-printed forms may be avoided and the request is to be case-specific. The request made by the passenger(s) shall be counter-signed by the Customs Officer.
- F. In cases where the Passenger(s) have requested for waiver of written Show Cause Notice, the Customs officer posted at Warehouse must invariably issue letter for Personal Hearing to the Passenger (with DIN) which is to be delivered either by hand, if the Passenger(s) are present, or by WhatsApp, Post and email.
- G. The passenger must be given the opportunity of making representations, preferably in writing. The submission of the Passenger(s) or their appointed Authorized Representative, must be recorded in their own handwriting at the time of Personal

Hearing., which must also include the process of appraisalment of the detained goods.

- H. The Order-in-Original should be issued at the earliest and the same should be delivered to the address - postal, e-mail id as well as the *WhatsApp* number - provided by the Passenger(s), with a clear note that the passenger is free to challenge the same within 90 days (60 days + 30 days), mentioning the email address of the concerned Appellate Forum. The name of the officer concerned who is passing the order shall also be mentioned in the full.
- I. The request of the passenger(s) for early appraisalment or any other issue should be considered keeping a humane perspective.
- J. Appropriate sensitization initiatives may be undertaken regarding the Baggage Rule and other relating provisions, especially relating to the availability of the Export Certificates.

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