

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**  
**CIVIL APPELLATE JURISDICTION**  
**WRIT PETITION NO. 5253 OF 2025**

Shri. Indu Shekhar  
Proprietor of INS Consultancy,  
Powai, Mumbai 400 076

.. Petitioner

Versus

Union of India  
through its Secretary  
& Ors

.. Respondents

**WRIT PETITION NO.6170 OF 2025**

Shri Tabani Javed  
Proprietor of Noble Enterprises

..Petitioner

Versus

Union of India  
through its Secretary  
& Ors

.. Respondents

ANJALI  
TUSHAR  
ASWALE

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by ANJALI  
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***Mr. D. B. Shroff, Senior Advocate, with Mr. Brijesh Pathak,  
Advocates for the Petitioner.***

***Mr. Akash K. Kotecha, Advocates for Respondent Nos.1 and 2 in  
W.P.5253/25.***

***Mr. R. V. Govilkar, Senior Advocate with Jacinta Lobo Kadam i/b  
Sagar Ambedkar, Advocates for Respondent Nos.1 and 2 in  
WP.No.6170/25***

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**CORAM: B. P. COLABAWALLA &  
AMIT S. JAMSANDEKAR, JJ.**  
**DATE: NOVEMBER 27, 2025**

**P. C.**

1. Leave granted to the advocate for the Respondents to file his Vakalatnama/Memo of Appearance within a period of one week from today on behalf of Respondent Nos.1 and 2.

2. The above Writ Petitions have been filed seeking a declaration that Notification No.02/2025-26 dated 2<sup>nd</sup> April 2025 (Exhibit-E to the Petition), and which seeks to modify and change the classification of Roasted Areca Nuts from ITC (HS) Code 20081991 to ITC (HS) Code 08028090 as *ultra vires* Articles 14 and 19 of the Constitution of India.

3. The main ground of challenge is that the DGFT, by the impugned Notification, had no power to change the classification of Roasted Areca Nuts from Chapter 20 to Chapter 08. This can be done only by the Central Government under Section 11A of the Customs Tariff Act, 1975.

4. When the above Writ Petitions had come up on 3<sup>rd</sup> October 2025, we had heard counsel for the parties and thereafter granted ad-interim relief to the Petitioners. We had directed that since the operation of the impugned Notification issued by the DGFT was stayed, the Petitioners would be entitled to provisionally release the Roasted Areca Nuts imported by them, on

furnishing a bond in the format required by the Customs Department. We had also directed that the Bills of Entry under which the Roasted Areca Nuts were imported, will remain provisional till the final disposal of these Writ Petitions.

5. It appears that after the passing of the order dated 3<sup>rd</sup> October 2025, the DGFT have come up with a new Notification, namely, Notification No.43/2025-26 dated 15<sup>th</sup> October 2025, a copy of which is tendered to the Court, and which is taken on record and marked “X” for identification. By this new Notification, the classification of Roasted Areca Nuts has once again been shifted back to Chapter-20.

6. In light of this new development, Mr. Shroff, the learned Senior counsel appearing for the Petitioners, stated that the grievances raised in the above Petition have now been duly redressed. The same is duly noted.

7. Since we had directed (by order dated 3<sup>rd</sup> October 2025) that the Bills of Entry under which the Roasted Areca Nuts were imported will remain provisional till the final disposal of the Writ Petitions, we direct that those Bills of Entry will now be finally assessed, keeping in mind the new Notification dated 15<sup>th</sup> October 2025 issued by the DGFT.

8. The Writ Petitions are accordingly disposed of in the aforesaid terms. However, there shall be no order as to costs.

9. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

**[AMIT S. JAMSANDEKAR, J.]**

**[B. P. COLABAWALLA, J.]**