

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

PRACHI
PRANESH
NANDIWADEKAR
Digitally signed
by PRACHI
PRANESH
NANDIWADEKAR
Date: 2025.07.24
17:16:53 +0530

WRIT PETITION NO. 6765 OF 2025

M/s. Wiser Foods through its Partner ... Petitioner
Sanjit Pal Singh

Versus

The Union of India & Ors. ... Respondents

**Priyadarshi Manish a/w Ms. Deepa Panicker for Petitioner.
Mr. Satyaprakash Sharma a/w Mr. Abhishek Mishra and
Harpreet Kaur Sethi for respondent nos.1 to 4.**

**CORAM : M.S. Sonak &
Jitendra Jain, JJ.**

DATED : 14 July 2025

PC. (Per Jitendra Jain, J.) :-

1. Heard learned counsel for the parties.
2. Rule. Rule is made returnable immediately at the request and with the consent of the parties.
3. The petitioner by this petition has sought for following reliefs : -

(i) Issue a writ of Certiorari or a writ, order or direction in the nature of certiorari to set aside the impugned reassessment order dated 5.5.2025 with regard to bill of entry No.8683665 dated 4.3.2025; and/or

(ii) Issue a writ of Mandamus or a writ, order or direction in the nature of certiorari to declare the seizure memo dated 8.5.2025 imported against bill of entry No.8909455 dated 15.3.2025 illegal and release the goods unconditionally; and/or

(iii) Issue a writ of Mandamus or a writ, order or direction in the nature of Mandamus, directing the respondents to not collect the ground rent/detention and demurrage charges.

4. The petitioner has imported goods “wheat flour sheets dough for spring rolls pastry” and claimed exemption under Notification No.41/2019. However, the respondents have rejected the classification made by the petitioner under Custom Tariff Heading No.1901 2000 and thereby denied the benefit of exemption notification. The respondents have classified the goods under the CTS No. 1901 9090.

5. Insofar as prayer clause (ii) is concerned, learned counsel for the petitioner submits that he will raise this issue in the regular proceedings under the Act before the appropriate authorities and, therefore, this Court need not adjudicate the same. We give liberty to the petitioner to raise the same in the regular proceedings under the Act.

6. With respect to prayer clause (iii) is concerned, learned counsel for the petitioner submits that he will make a representation for waiver of ground rent/detention and demurrage charges to the respondents and appropriate directions be given to the respondents to dispose of the same. We agree with the learned counsel for the petitioner and if such an application is made to the respondents, the respondents will consider and decide such application within a period of two weeks from the date of receipt of such application.

7. With respect to prayer clause (i) is concerned, learned counsel for the petitioner submits that he would challenge the reassessment order in appeal. However, pending the appeal he presses for release of the goods since they are perishable and the petitioner is willing to secure the duty.

8. After hearing the learned counsel for the petitioner and the respondents, we are of the view that since the goods under consideration are perishable and the petitioner is willing to secure the duty amount, no purpose would be served by detaining the goods more so these goods are not prohibited goods. The Board has issued a Circular dated 16 August 2017 laying down the parameters to be considered for release of the goods on provisional basis.

9. As per the respondents, the duty re-assessed is Rs.23,47,312/-.

10. Keep in mind the objective of the said Circular dated 16 August 2017 and for the reasons stated above, we direct the respondents to release the goods on the petitioner making payment of 50% of the duty demanded and giving bank guarantee for the balance 50%. The bank guarantee should be given of a nationalised bank or a scheduled bank. The statement that bank guarantee of ICICI bank will be furnished is accepted. The respondents are directed to release the goods within one week of the petitioner depositing 50% of the duty demand and giving the bank guarantee for balance as stated above.

11. Rule is made absolute in above terms. Petition is disposed of.

(Jitendra Jain, J)

(M.S. Sonak, J)

This order is corrected as per speaking to the minutes of the order dated 23 July 2025.