



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.6859 OF 2025

M/s. Mart International
a registered partnership concern of
Shri Shoiab Bashir Khan

...Petitioner

Versus

Union of India,
(through the Ministry of Finance,
New Delhi) & Ors.

...Respondents

Mr. Manoj R. Chauhan i/by MRC Legal for the Petitioner.
Mr. S. D. Deshpande for the Respondents.

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

DATED : 22 July 2025

PC.:- (Per M. S. Sonak, J.)

1. Heard learned counsel for the parties.
2. The Petitioner seeks provisional release of Super Light Modeling Clay imported by Bill of Entry No.7476845 dated 27 December 2024 pending adjudication. The Petitioner relies on Central Board of Indirect Taxes and Customs (CBIC) Circular No.35 of 2017 dated 16 August 2017.
3. Mr. Chauhan, learned counsel for the Petitioner, submits that the goods are liable to be rendered useless if the same are not provisionally released. He pointed out that this Super Light Modeling Clay dries up and cannot thereafter be effectively used. He pointed out that on 22 January 2025 an application was made for provisional release followed by various reminders thereafter. He submitted that till date, this application have not been considered and disposed of.

4. Mr. Deshpande, learned counsel for the Respondents submits that according to the Respondents the seized goods are required to be classified under Customs Tariff Heading (CTH) 9503. He submitted that such goods required BIS certification under the Bureau of Indian Standards Act, 2016 (BIS). He, therefore, submits that there is no question of release of such goods without any BIS certification.

5. Mr. Deshpande states that a show cause notice is already issued to the Petitioner in the above regard and the Respondents have not avers to concluding the adjudication proceedings within some reasonable period.

6. Considering the rival contentions, we believe that the interest of justice would be made if the Respondents issue a formal show cause notice to the Petitioner by 31 July 2025.

7. The learned counsel for the Petitioner states that if such notice is served, the Petitioner will file response to the same by 14 August 2025.

8. Upon receipt of the response and after hearing the Petitioner, the concerned Respondent must conclude the adjudication proceedings by 15 September 2025, since, the main issue relates to classification of the seized goods. The reasoned order disposing of the show cause notice must be communicated to the Petitioner by 15 September 2025.

9. All contentions of all parties on merits are expressly left open.

10. This Petition is disposed of in the above terms without any costs order. All concerned must act on an authenticated copy of this order.

(Jitendra Jain, J.)

(M. S. Sonak, J.)