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

\+ **W.P.(C) 3437/2025**

M/S COSMIC INTERCONTINENTAL DMCC .....Petitioner

Through: Mr. Tarun Chawla, Mr. Mayank Nautiyal and Mr. Anish Sama, Advs.

versus

THE COMMISSIONER OF CUSTOMS & ORS. .....Respondents

Through: Mr. Ruchesh Sinha, Sr. St. Counsel CGST with Ms. Upasna Vashistha, Adv. for R-1. (M: 7456977814)
Ms. Priyanka Goel, Adv. for R-3. (M: 9716544664)
Mr. Aditya Kumar, Adv. for R-4.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 16.09.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India *inter alia* seeking issuance of an appropriate writ directing Respondents to release the Inshell Walnuts *(hereinafter, 'the goods')* for the purpose of re-export.

3. The Petitioner in the present case prays for release of the goods that are stated to be lying with the M/s Broadwings Logistics Private Limited Warehouse Custodian.

4. The case of the Petitioner is that it had transferred the goods to M/s Rehmat Overseas under an invoice dated May, 2024 in exchange of consideration of USD 376,000. However, the said amount has not been paid to the Petitioner.

5. According to the Petitioner, the said M/s Rehmat Overseas has

transferred the goods to a third party, i.e. M/s Cuthbert Trading Hub Limited, but neither of the parties has made any payment to the Petitioner and the goods continue to lie with M/s Broadwings Logistics Private Limited Warehouse Custodian. Hence, the present writ petition.

6. Notice was issued to all Respondents in this matter on 20th March, 2025. M/s. Rehmat Overseas – Respondent No.3 had entered appearance on the said date itself. Counter affidavits have been received from the Commissioner of Customs – Respondent No.1, M/s. Rehmat Overseas - Respondent No.3 and M/s. Cuthbert Trading Hub Limited – Respondent No. 4.

7. The stand of the Commissioner of Customs– Respondent No.1 is that there is a private dispute between the Petitioner, Respondent No.3 and Respondent No.4 and the department is being unnecessarily dragged into the same. Insofar as the Customs Department is concerned, the only role thereof was to permit the transfer of the warehoused goods in favour of the Respondent No.4 after scrutiny of documents.

8. However, upon a complaint being received by the Respondent No.1 in respect of the said transfer on 30th January, 2025 stating that the goods were transferred on the basis of forged invoices, the Special Intelligence and Investigation Branch *(hereinafter, 'SIIB')* conducted an investigation in this matter and the investigation report dated 30th May, 2025 has also been placed on record by the Respondent No.1 along with the counter affidavit.

9. It is further stated in the counter affidavit filed on behalf of Respondent No. 1 that pursuant to the above stated investigation, show cause notice has been put up before the competent authority. It is thus submitted that for any issues that may arise, after issuance of the show cause notice, the same shall be adjudicated in accordance with law.

10. Insofar as Respondent No.3 is concerned, their stand is that there is a person by the name of Mr. Manish Jain with whom the partner of Respondent No.3 had permitted dealings. Twelve containers were smoothly delivered pursuance thereto. However, in respect of four of the containers, there was some negative report. The contention of Respondent No.3, thus, is that all the original documents were available with it and the transfer to Respondent No.4 is completely erroneous and based on forged documents.

11. On the other hand, the Respondent No.4 has denied any allegations of forgery. A concern expressed by Respondent No.4 is that the goods are perishable in nature and despite a substantial period of seven months having elapsed, Respondent No.3 did not take any steps to safeguard the said goods. Since Respondent No.3 was not in a position to pay to the Petitioner, therefore, the goods were transferred to Respondent No.4 on bond-to-bond transfer. The Respondent No.4, thus, supports the case of the Petitioner for permitting re-export of the goods.

12. Heard the parties. The short question for consideration of this Court is whether the prayer for the re-export of goods sought for by the Petitioner ought to be allowed or not. A perusal of the counter affidavit filed by the Respondent No. 1 would show that the Customs Department has a very limited role in the case to the extent that the bond to bond transfer was made from the Respondent No.3 to Respondent No.4. The Customs department, upon receiving a complaint has diligently conducted the investigation through the SIIB. The investigation report dated 30th May, 2025, has arrived at the following conclusions:

*"11. **Findings of the Investigation: -***

11.1 M/s Rehmat Overseas imported a consignment of 2,00,000 kg of inshell walnuts (CTH 08023100), valued at ₹3,17,15,6001-, under SEZ Bill of Entry No. 2001281 dated 07.05.2024, through JNPT, Mumbai. The goods were warehoused at the public bonded warehouse operated by M/s Broadwings Logistics Pvt. Ltd., New Delhi. M/s Rehmat Overseas submitted a complaint to the Bond Section at ACC (Export), New Delhi, claiming that the goods had been wrongly transferred to M/s Cuthbert Trading Hub Ltd. using a forged Annexure III (No.04487 dated 07.06.2024), without their knowledge or permission.

11.2 The public bonded warehouse confirmed that it issued the space certificate in name of M/s Cuthbert Trading Hub Ltd. based on an email received from the Customs House Agent (CRA), Shri Rahul Bhardwaj, who said he acted on instructions from a person named Devender. Shri Bhardwaj never met anyone from M/s Cuthbert Trading Hub Ltd. and received all related documents from Devender on behalf of Mis Cuthbert Trading Hub Ltd. near the New Customs House. The warehouse did not verify the signature on Annexure III No. 04487 and accepted it as genuine based on the presence of a Customs stamp and signature.

11.3 Despite being issued five summonses between 07.03.2025 and 16.04.2025, M/s Cuthbert Trading Hub Ltd. did not appear before the Department or provide the requested documents. Their only response was an email dated 17.03.2025, stating that they had not retained copies of the documents and requested certified copies from the Department. They also failed to submit their bank statements, sales agreement, or any documents showing authorization. A search conducted on 15.04.2025 at their registered office confirmed that the firm was not operating from the given address.

11.4 M/s Rehmat Overseas submitted copies of bank statements for Account No. 140005001765 (ICICI Bank, IFSC: ICIC0001400) for the period 01.04.2024 to 12.02.2025, and Account No. 057102000037487 (IDBI Bank, Sector 26, Faridabad) for the period 01.04.2025 to 15.03.2025. Examination of the ICICI Bank statement revealed the following RTGS transactions from Mis Cuthbert Trading Hub Ltd. to Mis Rehmat Overseas:

Tran ID	Transaction Date	Transaction Remarks	Deposit
S8436135	21.05.2024	RTGS-SBINR12024052424626533-CUTHBERT TRADING HUB L	₹6,00,000/-
S1122781	24.05.2024	RTGS-SBINR12024052123872436-CUTHBERT TRADING HUB L	₹5,35,500/-
S7509704	31.05.2024	RTGS-SBINR12024053126232634-CUTHBERT TRADING HUB L	₹2,00,000/-
Total			**₹13,35,500/-**

11.5 Bank statements of Mis Rehmat Overseas show that they received three payments from M/s Cuthbert Trading Hub Ltd. between 21.05.2024 and 31.05.2024, amounting to ₹ 13,35,5001-. This is only about 4.21% of the total assessable value of the consignment. In statements dated 28.04.2025, Shri Amit Kumar Guglani and in emails dated 28.04.2025 and 30.04.2025, Shri Yogesh Kumar, both Partners in M/s Rehmat Overseas, claimed these transactions were related to past dealings with another party, M/s Success mind Marketing Company and were not connected to the goods in question.

11.6 Shri Rahul Bhardwaj, the CHA who facilitated the bond-to-bond transfer on behalf of M/s Cuthbert Trading Hub Ltd., submitted copies of relevant documents received via email dated 01.06.2025 from account@cthl.in. These included: -

i. Copy of Commercial Invoice No. RO-0799/2024-2025 dated 28.05.2024,

ii. Copy of corresponding Packing List,

iii. Copy of letter dated 01.06.2024 addressed to the Deputy Commissioner of Customs, Bond Section, New Delhi.

When Shri Amit Kumar Guglani was shown the above documents during his statement on 28.04.2025, he denied having issued them. These documents have been sent to the Central Forensic Science Laboratory (CFSL) to verify whether the signatures are genuine.

11.7 Further, in his statement dated 12.03.2025, Shri Guglani stated that he was in regular communication with the public bonded warehouse, M/s Broadwings Logistics Pvt. Ltd., regarding the goods. Later he provided copy of email dated 28.07.2024, 01.08.2024, and 09.09.2024 to the Public Bonded Warehouse sent by Shri Yogesh Kumar, partner, M/s Rehmat Overseas. In his statement dated 06.05.2025, Shri Sunil Yadav, authorized representative of the Public Bonded Warehouse that emails from Shri Yogesh Kumar dated 28.07.2024, 01.08.2024, and 09.09.2024 were received but not responded to due to insufficient details.

11.8 Summons dated 07.03.2025, 12.03.2025, 18.03.2025,27.03.2025, and 16.04.2025 were issued to M/s Cuthbert Trading Hub Pvt. Ltd., but no representative appeared, nor were any relevant documents such as the sales agreement with M/s Rehmat Overseas or bank statements were submitted. In response to subsequent summons dated 07.03.2025 and 12.03.2025, M/s Cuthbert Trading Hub Pvt. Ltd. submitted a letter dated 17.03.2025 stating that all original documents were with the Bond Section and requested a copy of Annexure No. 4487 and related documents, claiming they had not retained copies.

<u>11.9 It is noted from the documents received on 24.04.2025 from the Bond Section that no sales agreement between M/s Rehmat Overseas and M/s Cuthbert Trading Hub Pvt. Ltd.</u>

<u>was submitted at the time of transfer. Despite being asked, M/s Cuthbert Trading Hub Pvt. Ltd. failed to provide even their bank statement from 01.05.2024 onwards, claiming original records were held by the Bond Section. Additionally, a search was conducted on 15.04.2025 at the registered premises of M/s Cuthbert Trading Hub Pvt. Ltd. In which it was found that the firm was non-existent at the registered premises.</u>

<u>11.10 As per Handwriting Examination Report No. CFSL/DELHI/866/QD/120/25/1860 dated 26.05.2025, forwarded by the Central Forensic Science Laboratory (CFSL), it has been concluded that the questioned signatures marked Q-2 to Q-4 demonstrate a high level of consistency in their design, proportions, and relative positioning of letters upon superimposition, indicating that they were likely derived from a common source or mother document. In contrast, the signatures marked Q-1 and Q-2 exhibit notable discrepancies in the formation and execution of specific letters, namely "A", "m", "i", and "t", when compared with the specimen signatures and handwriting attributed to Shri Amit Kumar Gug1ani. These discrepancies relate to fundamental handwriting features and are beyond the range of natural variation.</u>

11.11 In view of the above facts, necessary action may be taken at your end."

13. The stand of the Customs Department, thus, is that the show cause notice has now been issued and adjudication would take place in view of the investigation report. Clearly, the Respondent No.4 has failed to cooperate in the investigation report and even the allegations of forgery still await the opinion of the CFSL. Under such circumstances, bond to bond transfer could not have been effected to the Respondent No.4.

14. In respect of the allegation of forgery, the Customs Department is thus

free to issue the show cause notice and adjudicate the same and, thereafter, proceed in accordance with law. The allegation of the Petitioner that the Respondent No.3 did not pay consideration to the Petitioner, cannot be made subject matter of a dispute in this writ petition. It would be a private contractual dispute between the parties.

15. Insofar as the Customs Department is concerned, it need not be dragged into the private contractual dispute between the parties. The Customs Department shall deal with the consignment in accordance with law as per the Customs Act, 1962 and the applicable Rules.

16. No further orders are called for in this case.

17. The petition is disposed of in the above terms, leaving open the remedies of the Petitioner for recovery of the amount, which it may avail of in accordance with law.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 16, 2025/*dk/ss*