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

\+ **W.P.(C) 5024/2025**

M/S SHREEHARI ANANTA OVERSEAS PVT. LTD.
.....Petitioner

Through: Mr. Arjun Raghavendra M and Mr.P.R. Abhiram, Advocates.

versus

THE COMMISSIONER OF CUSTOMS ICD PATPARGANJ
.....Respondent

Through: Mr. Anurag Ojha, SSC with Mr.Subham Kumar and Mr. Dipak Raj, Advocates for R-1.

**CORAM:**
**JUSTICE PRATHIBA M. SINGH**
**JUSTICE RAJNEESH KUMAR GUPTA**

**<u>O R D E R</u>**

% **22.04.2025**

1. This hearing has been done through hybrid mode.

**<u>CM APPL. 23090/2025 (for exemption)</u>**

2. Allowed, subject to all just exceptions. The application stands disposed of.

**<u>W.P.(C) 5024/2025</u>**

3. The present petition has been filed by Petitioner- M/s Shreehari Ananta Overseas Pvt. Ltd under Article 226 and 227 of the Constitution of India, *inter alia,* seeking release of the impugned goods *i.e.* roasted areca nuts imported *vide* Bills of Entry Nos. 5890050 dated 30th September 2024, 6003769 dated 07th October 2024 and 6139769 dated 15th October 2024.

4. The case of the Petitioner is that it had imported roasted areca nuts and after obtaining an advance ruling bearing no. CAAR/Del/Shree Hari/28/2024 dated 13th May 2024, classified the impugned goods under the Custom Tariffs Heading 2008, specifically under CTI 2008 19 20.

5. The impugned goods imported under three bills of entry were detained by the Customs Department. According to the Petitioner the Food Safety and Standards Authority of India (hereinafter, '*FSSAI*') had given a clean report to the Petitioner's goods.

6. However, the Customs Department again chose to send the impugned goods for testing to the Central Revenue Control Laboratory (hereinafter, '*CRCL*'). Certain inconsistent reports have been submitted by CRCL.

7. The import of the impugned goods itself took place sometime in September, 2024 and October, 2024 and till date the goods are lying with the Customs Department. The warehousing permission was also granted to the Petitioner subject to the investigation which has consumed a substantial period of time.

8. Mr. Arjun Raghavendra M, ld. Counsel for the Petitioner, submits that the Petitioner now only wishes to seek release of the impugned goods not for human consumption but for industrial purposes on the basis of provisional assessment.

9. Considering the fact that the Petitioner is now willing to give an undertaking that the goods would not be used for human consumption and hence, seeks provisional release of the impugned goods, let the Petitioner appear before the Customs Department on 08th May, 2025 at 11:00 A.M. along with requisite documents. The Customs Department can examine the reports and seek the requisite undertaking they wish from the Petitioner.

10. The prayer for provisional release of the impugned goods shall be considered by the Customs Department on such terms and conditions as may be appropriate, in accordance with law.

11. All remedies with the Petitioner are left open in respect of the order of provisional assessment.

12. The Customs Authority is directed to pass the order on provisional assessment by 31st May, 2025.

13. The petition stands disposed of in the above terms. Pending applications, if any, are also disposed of.

**PRATHIBA M. SINGH, J.**

**RAJNEESH KUMAR GUPTA, J.**

**APRIL 22, 2025**

v/ck