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

\+ **W.P.(C) 16474/2025**

M/S ROSHANINDRA AND SONS LLP .....Petitioner

Through: Mr. Pradeep Jain and Mr. Sambhav Jain, Advs.

versus

COMMISSIONER OF CUSTOMS (IMPORT) & ANR. .....Respondents

Through: Mr. Anurag Ojha, SSC with Mr. Dipak Raj and Mr. Priyatam Bhardwaj, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SAURABH BANERJEE

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

% 20.11.2025

1. This hearing has been done through hybrid mode.

2. The present petition has been filed by the Petitioner under Article 226 of the Constitution of India, *inter alia*, seeking release of its consignment from Malaysia consisting of imported dyed fabrics.

3. A brief background of the Petitioner's case is that, it is engaged in the business of imported dyes fabrics and holds a valid Importer Exporter Code No. ABFFR3088K *(hereinafter, 'IEC')* issued by the Directorate General of Foreign Trade. The Petitioner had imported consignments from Malaysia and had filed multiple bills of entry for import of dyed fabrics. However, the same were detained by the Customs Department on the ground that the Petitioner had wrongfully availed the preferential duty benefit under the ***Notification No. 46/2011-Customs*** dated 1st June, 2011 issued by the Government of India,

Ministry of Finance and consignments were pending verification of Country-of-Origin-Certificates issued by Malaysia.

4. According to the Customs Department, the Country-of-Origin Certificates *(hereinafter, 'COO')* filed by the Petitioner were suspicious and thus the Department did not intend to extend the benefits.

5. On the last date of hearing *i.e.,* 30th October, 2025, ld. Counsel on behalf of the Petitioner submitted that 100% of the bank guarantee was being sought from the Petitioner and the actual order passed by the concerned authority, which is stated to have been passed for provisional release of the consignments, had not been served to the Petitioner. Mr. Ojha, ld. SSC was requested to accept notice and seek instructions in the matter. It was also directed that the order provisionally releasing the consignments be placed on record by the next date of hearing.

6. Today, ld. Counsel for the Petitioner has handed across the final assessment issued by the Special Investigation and Intelligence Branch, Commissioner of Customs, ICD Tughlakabad, New Delhi *(hereinafter, 'SIIB')* dated 7th November, 2025.

7. In terms of the final assessment, the COOs have been examined by the Customs Department and approval for final assessment has been granted in respect of the following nine bills of entry:

Sl No.	Bill of Entry	BE Date	Description of Goods
1.	3453420	24.07.2025	Polyester Dyed Fabric
2.	3454457	24.07.2025	Polyester Dyed Fabric
3.	3453831	24.07.2025	Polyester Dyed Fabric
4.	3781393	08.08.2025	Polyester Dyed Fabric

5.	3781773	08.08.2025	Polyester Dyed Fabric
6.	3781468	08.08.2025	Polyester Dyed Fabric
7.	3781620	08.08.2025	Polyester Dyed Fabric
8.	3781699	08.08.2025	Polyester Dyed Fabric
9.	3829484	12.08.2025	Polyester Dyed Fabric

8. Ld. Counsel for the Petitioner submits that only in respect of one bill of entry *i.e.,* 3780734 the verification is pending. He prays that the verification for the same may be expedited.

9. Ld. Counsel for the Respondent submits that out of the nine bills of entry tabulated above, only in respect of bill of entry *i.e,* 3454457 at serial no. 2, the sample re-testing verification had failed and the Petitioner has requested for re-testing. Further, it is submitted that insofar as bill of entry 3780734 is concerned, the same is pending verification. It is submitted that all the remaining consignments under the bills of entry have been released.

10. Heard. In view of the above submissions it is clear that the writ petition can be disposed of with the following directions:

i. Insofar as bill of entry 3454457 is concerned, let the re-testing be conducted and the final assessment be done in respect of the said bill of entry in accordance with law. If the verification is positive and in favour of the Petitioner, the same shall also be released.

ii. Insofar as bill of entry 3780734 is concerned, let the verification report be expedited. Upon the verification report being received, the consignment under the said bill of entry be also dealt with in accordance with law.

iii. The bank guarantees, if any, deposited in respect of other bills of entry including 3781393 and 3781773 be released in favour of the Petitioner, after verification by the Customs Department.

11. The petition is disposed of in these terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J

SAURABH BANERJEE, J

NOVEMBER 20, 2025
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