

IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.5667 of 2026

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Deepak Jain S/o Late Bijay Jain, Resident of Neelkamal Apartment, Flat No.-
E/ 4, Block- 2, Pranami Mandir Road, Siliguri (M. Corp.), Jalpaiguri, West
Bengal, PIN- 734001.

... .. Petitioner/s

Versus

1. The Union of India through the Secretary, Ministry of Finance, Government of India, North Block, New Delhi.
2. The Central Board of Indirect Taxes and Customs (CBIC), through its Chairman, Department of Revenue, Ministry of Finance, North Block, New Delhi 110001. New Delhi.
3. The Chief Commissioner of Customs (Preventive), Patna Zone, Central Revenue Building, Bir Chand Patel Path, Patna - 800001.
4. The Deputy Director, Directorate of Revenue Intelligence (DRI), Regional Unit, Malaynil, Opp. Goel Institute, Main Road, Buddha Colony, Patna - 800001.
5. The Director General of Foreign Trade (DGFT), Ministry of Commerce and Industry, Government of India, Vanijya Bhawan, New Delhi.

... .. Respondent/s

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Appearance :

For the Petitioner/s	:	Mr. Navendu Kumar, Advocate
For the Respondent/s	:	Dr. K.N. Singh, A.S.G.
		Mr. Anshuman Singh, Sr. SC (Custom)

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CORAM: HONOURABLE THE ACTING CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE RAJESH KUMAR VERMA
ORAL ORDER

(Per: HONOURABLE THE ACTING CHIEF JUSTICE)

3 13-07-2026 Heard learned counsel for the parties.

2. Following is the relief sought for in the present writ
application:-

“i. For issuance of an appropriate writ/order/direction/ directing the concerned authorities to not to bring the Tariff Value Notifications issued under Section 14(2) of the



Customs Act for the betel nuts (areca nuts) of Nepalese origin entitled for benefits of 0% Basic Customs Duty and exemption from Special Additional Duty (SAD/CVD) in view of the fact that Nepal is classified as a Least Developed Country under the South Asian Free Trade Area (SAFTA) Agreement as well as Revised Indo-Nepal Treaty of Trade (2009);

ii. For issuance of an appropriate writ/order/direction directing the concerned Respondents to exclude South Asian Free Trade Area (SAFTA) Agreement/ Least Developed Country (LDC) countries, particularly Nepal, from the application of Minimum Import Price or to notify separate, realistic valuation benchmarks;

iii. For issuance of an appropriate writ/order/direction directing the concerned Respondents to declare that application of inflated Tariff Values resulting in enhanced IGST constitutes a para-tariff prohibited under SAFTA Agreement and Revised Indo-Nepal Treaty of Trade (2009);

iv. For issuance of an appropriate writ/order/direction directing an independent inquiry into “Information Leakage” and enforcement practices at border points including Jogbani, Galgalia, and adjoining corridors;

v. To pass any other order(s) as this Hon’ble Court may deem fit and proper.”

3. Considering the nature of relief sought by the petitioner, learned A.S.G. submits that the issue raised in the present writ application pertains to matters of governmental policy and falls within the exclusive domain of the executive.



4. Having considered the submissions advanced on behalf of the parties and upon perusal of the materials available on record, this Court is of the considered view that the relief sought by the petitioner pertains to a policy decision which lies within the prerogative of the Government of India. It is well settled that the Court, while exercising writ jurisdiction, does not ordinarily interfere with policy decisions of the authorities unless the same are shown to be arbitrary, illegal or in violation of statutory or constitutional provision.

5. In the present case, no such arbitrariness or illegality has been demonstrated to warrant interference by this Court.

6. Accordingly, we find no merit in the present application and the same stands dismissed.

7. Pending application(s), if any, shall also stand disposed of.

(Sudhir Singh, ACJ)

(Rajesh Kumar Verma, J)

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