

Form J(2)
Sl.No.6
Sc

In the High Court at Calcutta

In the Circuit Bench at Jalpaiguri

Constitutional Writ Jurisdiction

Appellate Side

Present:

The Hon'ble Justice Aniruddha Roy

WPA 638 OF 2026

M/s Kumar Enterprise

VS.

Union of India & Ors.

For the petitioner : Mr. Pulkit Verma, Adv. (VC)
Ms. Pooja Sah, Adv.
Mr. A. R. Chowdhury, Adv.

For the Respondents : Mr. Ratan Banik, Adv.
Mr. Bishwa Raj Agarwal, Adv.

Heard on : May 18, 2026

Judgment on : May 18, 2026

[In Court]

Aniruddha Roy, J. :

1. The Customs authority has seized the consignment mentioned in the Detention Memo, issued under Section 110 of the **Customs Act, 1962**

dated **March 24, 2026, Annexure-P3 at page 32** to the writ petition.

The relevant Seizure List is available at **page 33** to the writ petition.

2. The petitioner submits that, it has challenged the jurisdiction of the authority who seized the consignment and the Detention Memo along with the Seizure List which do not reveal that, what was the reasons to believe on the part of the Customs authority while seizing the consignment. Referring to **Annexure-P6 at page 38** to the writ petition Mr. Pulkit Verma, learned Advocate (VC) submits that, the petitioner has applied for release of the consignment under Section 110A of the Act of 1962. The said application is still pending.
3. Mr. Ratan Banik, learned Advocate appearing with Mr. Bishwa Raj Agarwal learned Advocate for the Customs authority refers to Sub-Section (1B) to Section 110 of the Customs Act and submits that, necessary procedure has already been initiated by the customs authority before the jurisdictional Magistrate for certification of the consignment. The said proceeding is still pending before the jurisdictional Magistrate and unless the proceeding comes to its logical conclusion, the Customs authority will not be in a position to take any further steps to deal with the application submitted by the petitioner under Section 110A of the Customs Act.
4. In view of the above, the jurisdictional Magistrate is requested to conclude the proceeding preferably within a period of **four weeks** from the date of communication of this order.

5. The jurisdictional Customs authority then shall consider the said application submitted by the petitioner dated **March 31, 2026** and dispose of the same by passing a reasoned order following the due process of law positively within a period of **two weeks** from the date of the certification of correctness to be issued by the jurisdictional Magistrate or the jurisdictional Magistrate if passes any other order with his final conclusion on the issue.
6. In the event, the consignment is directed to be released in accordance with the provision laid down under Section 110A of the Customs Act read with the relevant rules in accordance with law, the consignment shall be released immediately but **positively within next three working days** from the date of the order/direction to be made by the jurisdictional Customs authority under Section 110A of the Customs Act.
7. In the event, the release of the consignment is declined by the jurisdictional Customs authority by passing a reasoned order then, the petitioner shall be at liberty to assail the same before the appropriate forum in accordance with law and all points shall be kept open for the petitioner to urge therein including the point of jurisdiction.
8. It is needless to mention that, this Court has not gone into the merits of the writ petition or the merits of the rival contentions of the parties with regard to the seizure of the consignment and the parties shall be entitled to urge their all respective points at the appropriate stage, if necessary, in accordance with law.

9. Since affidavits are not called for, the allegations made in this writ petition are deemed not to have been admitted by the respondents.
10. With the above observations and directions, the writ petition, **WPA 638 of 2026** stands **disposed of**, without any order as to costs.
11. Parties shall act on the basis of the server copy of this order duly downloaded from the official website of this Court.

(Aniruddha Roy, J.)