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ORDER SHEET
IN THE HIGH COURT AT CALCUTTA
CONSTITUTIONAL WRIT JURISDICTION
ORIGINAL SIDE

WPO/12/2026

PRATHAM GUPTA, CARRYING BUSINESS IN THE NAME AND STYLE OF M/S.
INTERNATIONAL TRADING COMAPNY
VS
CHIEF COMMISSIONER OF CUSTOMS AND ORS.

BEFORE:

The Hon'ble JUSTICE OM NARAYAN RAI

Date : January 21, 2026.

Appearance :

Mr. Sudhir Mehta, Sr. Adv.

Ms. Ayushi Gupta, Adv.

...for the petitioner

Mr. Bhaskar Prosad Banerjee, Adv.

Ms. Sretapa Sinha, Adv.

...for the respondent Customs Authority

The Court:- The petitioner alleges inaction on the part of the respondent Customs Authorities in considering the petitioner's representation submitted before them on January 9, 2026, whereby the petitioner has prayed for provisional release of the goods seized by the Customs Authorities.

Mr. Mehta, Learned Senior Advocate appearing for the petitioner, submits that on account of the aforesaid seizure, the petitioner is suffering badly since he is being required to pay an astronomical sum as demurrage

charges and therefore, the respondent authorities should forthwith take steps to release the petitioner's goods in accordance with law.

Heard learned advocates appearing for the respective parties and considered the material on record.

Since the petitioner has made a prayer for provisional release of his seized goods under Section 110A of the Customs Act, 1962, *inter alia* before the respondent no.3, the said respondent or any officer authorized by the said respondent should consider the petitioner's representation submitted on January 9, 2026 and dispose of the same as expeditiously as possible and preferably within a period of one week from the date of communication of this order upon affording an opportunity of hearing to the petitioner.

It is made clear that this Court has not gone into the merits of the petitioner's application and the same shall be decided by the respondent no.3 or an officer authorized by him independently in accordance with law.

The petitioner's contention as regards the challenge to the search and seizure procedure is kept open to be urged by the petitioner at an appropriate stage.

As prayed for by the petitioner, the petitioner shall also be at liberty to make an appropriate representation before the appropriate Customs Authority seeking for issuance of a waiver certificate under the "Handling of Cargo in Customs Areas Regulations (HCCAR), 2009" for waiver of container demurrage and CFS charges.

If such representation is made, the concerned Customs Authorities shall consider the same and dispose of the same in accordance with law.

This writ petition being WPO/12/2026 is disposed of with the above observations. No costs.

(OM NARAYAN RAI, J.)

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