IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 957 OF 2026

Glamstone Cosmetics Pvt. Ltd.
Thr. Director A B Dhanuka … Petitioner
Versus
The Union Of India And Ors … Respondents

Mr. Sujay Kantawala, Mr. Aditya Talpade, Ms. Aishwarya Kantawala for Petitioner.

Mr. Jitendra B. Mishra a/w Ms. Sangeeta Yadav, Mr. Rupesh Dubey, Mr. Ashutosh Mishra for Respondent No.2.

CORAM: G. S. KULKARNI & AARTI SATHE, JJ.

DATE: 26 FEBRUARY 2026

P.C.

1. We have heard this Petition for some time. The Petitioner is aggrieved by the seizure memo dated 26 November 2025. We have perused the seizure memo. We are in fact quite surprised on the reasons as set out in the seizure memo. This, more particularly, when the position on record is clear that three Bills of Entry which were presented by the petitioner were not for home consumption but for warehousing only. This also clearly acknowledged by the Designated Officer as seen from the communication dated 26 November 2025 (page 247).

2. The goods in question which have a limited shelf life were imported for the purpose of warehousing. In these circumstances, the goods are sought to be seized under the impugned seizure memo surprisingly on the ground that they are smuggled, and on the basis of a statement that they might have been mis-declared.

3. Prima facie, we are unable to comprehend the seizure memo and the contradictions as contained in it, and more particularly, in considering the provisions of the Customs Act, and the understanding of the Designated Officer as

reflected in the impugned seizure memo.

4. Mr. Mishra, learned counsel for the Revenue, has fairly stated that certainly he would take instructions and more particularly considering the observations made by this Court in paragraph 15 and 16 in the recent judgment in **Santa Monica Farm Produce Pvt. Ltd. Vs. Union of India & Ors**. in Writ Petition No. 42323 of 2025 dated 5 February 2026, which read thus:-

> 15. It would have been a completely different case, if there was substantial material to show any illegality in regard to the import in question. It is not unknown that several importers deal in similar products which may be imported from different origins. However, it cannot be a general rule that merely because some importers having alleged to have committed irregularities, every importer dealing in similar goods would be required to be painted with the same brush and their goods subjected to detention and seizure. Such approach is not only counterproductive to trade and commerce, but also adversely affects the valuable rights of Indian importers and their legitimate business interests, resulting in losses to the importers, such as the petitioner.
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> 16. Therefore, any such actions of the Customs officers are required to be on the basis of tangible material and for the reasons which are legitimate and lawful. There is no rule of law that there can be any blanket imposition of coercive conditions in the absence of any tangible materials. Such actions would be in the realm of arbitrariness and an unwarranted clog on undertaking smooth business activities. In the present case, there is not an iota of any material whatsoever, so as to label the goods to be in any manner tainted as in the case before the Delhi Authorities as referred in the seizure memo which are the only reasons as set out in the seizure memo.

5. Stand over to **4th March 2026, High on Board.**

(AARTI SATHE, J.) **(G. S. KULKARNI, J.)**

Sonali Mane