

JVS.

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION**

CRIMINAL WRIT PETITION NO. 616 OF 2026

Adon Agro Commodities Limited	}	Petitioner
Versus		
State of Maharashtra & Ors.	}	Respondents

Mr. Brijesh Pathak with Ms. Anjali Joshi & Mr. Dulraaj Jain i/b. D'vocate Legal LLP, Advocates for Petitioner.

Ms. M. M. Deshmukh, In-Charge Public Prosecutor with Mr. K. V. Saste, APP for Respondent No. 1.

Mr. Jitendra B. Mishra with Ms. Sangeeta Yadav, Mr. Rupesh Dubey and Mr. Ashutosh Mishra, Advocates for Respondent No. 2.

**CORAM: SHREE CHANDRASHEKHAR, C.J. &
GAUTAM A. ANKHAD, J.**

DATE: 2nd APRIL 2026

P.C.:

The petitioner-Company is represented through its Director, namely, Narayanswamy Venkikrishnan. The petitioner-Company is seeking a direction to 2nd respondent, the Senior Intelligence Officer, Directorate of Revenue Intelligence, Delhi Zonal Unit to permit recording of voluntary statements of the authorised representative, Directors and/or employees of the petitioner-Company under section 108 of the Customs Act, 1962 (in short, the Act of 1962) in presence of an advocate at a visible but not audible distance during their interrogation.

2. The petitioner-Company is also seeking a direction for recording of the statements under section 108 of the Act of 1962 during reasonable working hours in respect of the investigation into F. No. DRI/DZU/23/ENQ-40/2025 in connection whereof summons has been issued.

3. The petitioner-Company states that it was engaged in import of 14 containers of Inshell Walnuts from Oakland, U.S.A. and declared the goods as per the description mentioned in the invoices, packing lists, bills of lading etc. and has filed 6 bills of entries. However, 10 containers covered under the bills of entries numbers 6012666 and 6012704 were put on hold by 2nd respondent. According to the petitioner-Company, the remaining 4 containers were also put on hold even after final assessment at the port terminal and clearance of goods was put on hold as per the directions issued by 2nd respondent. The petitioner-Company filed Civil Writ Petition No. 17403 of 2025 which was disposed of by this Court by an order dated 23rd December 2025 observing that the goods under 6 bills of entries may be provisionally released and 2nd respondent shall consider issuing a certificate of waiver of demurrage and other charges in terms of Rule 6(1) of the Handling of Cargo in Customs Areas Regulations, 2009 or any other applicable law. The matter was again posted before the Court for reporting compliances and on that date, this Court modified the condition of bank guarantee for release of goods.

4. It appears that summons was issued by 2nd respondent on 30th January 2026 requiring the petitioner-Company to make voluntary statement through its authorised agent on 19th January 2026. In response thereof, the petitioner-Company made a request for allowing the presence of its advocate at a visible but not audible distance at the time of recording of their statements. However, a fresh intimation was given to the petitioner-Company through summons dated 27th January 2026 without addressing the request made through the letter dated 18th January 2026. The petitioner-Company further states that 2nd respondent has failed to install CCTV cameras as per the directions of the Hon'ble Supreme Court.

5. This writ petition is opposed on behalf of 2nd respondent who is represented through Mr. Jitendra B. Mishra, the learned counsel. He has referred to the decision in “*Poolpandi*”¹ wherein the Hon’ble Supreme Court has held that a person being interrogated in course of investigation under the Act of 1962 or the Foreign Exchange Regulation Act, 1973 is not entitled to assistance of a lawyer.

6. In “*Ramesh Chandra Mehta*”², the Hon’ble Supreme Court held that the Customs Officer is not a police officer and the statements made before the Customs Officer are not covered under section 25 of the Indian Evidence Act, 1872. In “*Paramvir Singh Saini*”³, certain further directions were issued by the Hon’ble Supreme Court in the context of the decision in “*Shafhi Mohammad*”⁴. Under these decisions, a direction was issued to the Ministry of Home Affairs to set up a Central Oversight Body (COB) to implement the plan of action with respect to videography in the crime scene during the investigation. There was a direction at paragraph no. 19 in “*Paramvir Singh Saini*” that the Union of India shall file an affidavit on constitution and working of the COB. An additional direction was issued to the Union of India to install CCTV cameras where such interrogation and holding of accused take place. The learned counsel for the petitioner-Company has also referred to an order passed in “*J. D. Diamonds*”⁵ decided on 30th September 2022 wherein no video recording of the proceedings as mandated by law was conducted. In “*Radhika Agarwal*”⁶, the Hon’ble Supreme Court held that section 41-D of the Code of Criminal Procedure, 1973 is applicable for the offences under the Act of 1962 and a person arrested by the Customs Officer has a

1. *Poolpandi & Ors. v. Superintendent, Central Excise & Ors.*: (1992) 3 SCC 259

2. *Ramesh Chandra Mehta v. State of West Bengal*: 1968 SCC OnLine SC 62

3. *Paramvir Singh Saini v. Baljit Singh*: 2020 INSC 672

4. *Shafhi Mohammad v. The State of Himachal Pradesh*: (2018) 5 SCC 311

5. *Union of India & Ors. v. J. D. Diamonds*: SLP (C) No. 13916 of 2021

6. *Radhika Agarwal v. Union of India & Ors.*: (2025) 6 SCC 545

right to meet the advocate of his choice during interrogation, though not throughout the interrogation.

7. The judgments in “*Radhika Agarwal*” and “*Paramvir Singh Saini*” refer to recording of a statement of the person who is an accused and his statement is recorded in course of the interrogation. As to the presence of an advocate at the time of recording of the statement in “*Rajuram Purohit*”⁷, we may indicate that this case arose in a different fact situation. A prayer was made before this Court for a direction to the Investigating Officer not to arrest the accused. It was in that context that an order came to be passed by this Court permitting presence of the advocate at a visible but not audible distance during his interrogation by the officer of the DRI. Quite apparently, “*Rajuram Purohit*” was an accused when he approached this Court and the following directions were issued by this Court in the light of the decisions in “*Vijay Sajnani*”⁸ and “*Rajinder Arora*”⁹:

“ORDER

(i) *The Petitioner shall not be arrested in connection with the investigations under DRI File No. DRI/MZU/C/INT-190/2017 without following the procedure prescribed under the Criminal Procedure Code.*

(ii) *It is however made clear that the Petitioner shall co-operate with the investigation. The Petitioner shall respond to the notices/summons issued by the Respondent-Authority.*

(iii) *for the present, we direct that the Petitioner shall remain present before the Respondent-Authority at 10.00 A.M. on 29th January, 2018.*

(iv) *We permit the Advocate of the Petitioner to accompany him at visible but not audible distance during his interrogation by the Officers of DRI in accordance with the general direction given by the Hon’ble Supreme Court in the matter of Vijay Sajnani v. Union of India in Cri. M.P. No. 10117 of 2012 in WP (Cri.) 29 of 2012 [2017 (345) E.L.T. 323 (S.C.)].*

(v) *In view of the statement which is recorded by the*

7. *Rajuram Purohit v. Union of India through Directorate of Revenue Intelligence & Ors.*: 2018 SCC OnLine Bom 2262

8. *Vijay Sajnani & Anr. v. Union of India & Anr.*: (2019) 18 SCC 819

9. *Rajinder Arora & Ors. v. Union of India & Ors.*: Writ Petition (Civil) No. 389 of 2010

Hon'ble Apex Court in its order dated 7-12-2010 in Rajendra Arora and Ors. v. UOI and Ors. in Writ Petition (Civil) No(s) 389 of 2010, we direct that Department shall videograph recording of the statement and examination of the Petitioner as well as goods. The same shall be at the cost of the Petitioner. Needless to state that the accused would not be entitled to copy thereof, unless so ordered by this Court."

8. Having examined the materials on record and the decisions cited at the Bar, we are of the opinion that the present writ petition must fail. The summons issued to the petitioner-Company is not for recording of statement of its authorised officer or Director or any other person as an accused. The summons issued to the petitioner-Company is for tendering voluntary statement in course of the inquiry conducted by the Senior Intelligence Officer.

9. We would further indicate that this writ petition at the instance of the petitioner-Company which is a juristic entity is not maintainable. The petitioner-Company cannot claim that the protection under Article 21 of the Constitution of India is violated if summons is issued to its employees to give voluntary statement.

10. For the aforesaid reasons, we do not find any merit in Criminal Writ Petition No. 616 of 2026 which is dismissed.

JAYANT
VISHWANATH
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[GAUTAM A. ANKHAD, J.]

[CHIEF JUSTICE]