

**IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD
(Special Original Jurisdiction)**

**FRIDAY, THE THIRD DAY OF JULY
TWO THOUSAND AND TWENTY SIX**

PRESENT

**THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA**

WRIT PETITION NO: 19962 OF 2026

Between:

M/s Arka Business Solutions, rep by its Authorised Representative Mr K Rammohan Son of Sri K Vendanta Chary aged about 60 years 2nd Floor Unit No.203, SBRS C.V.Towers, Hitech City Road, Madhapur Hyderabad-500 081

...PETITIONER

AND

1. The Principal Commissioner of Customs, GST Bhavan, L.B.Stadium Road, Basheer Bagh Hyderabad-500 004
2. Union of India, rep by Secretary, Department of Electronics Information Technology, 6, CGO Complex, New Delhi.
3. Joint Commissioner of Customs, ICD, Thimmapur, Hyderabad.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a Writ of Mandamus or any other appropriate writ order or direction

(a) declaring the action of the 3rd Respondent in keeping pending and withholding clearance of the Petitioners imported consignment of 73 used Multi Function Devices covered under Bill of Entry No 9677159 dated 04-06-2026 without passing any order issuing any Seizure Memo or communicating any reasons there for as arbitrary illegal and violative of Articles 14 and 19(1)(g) of the Constitution of India and contrary to Section 110 of the Customs Act 1962

(b) consequently directing the 3rd Respondent to forthwith release the Petitioners imported consignment comprising 73 units of used Multi-Function Devices covered

under Bill of Entry dated 462026 bearing No.9677159 on such terms and conditions as this Hon'ble Court may deem fit and proper.

I.A. NO: 1 OF 2026

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct the 3rd Respondent to forthwith release the goods i.e. 73 units of used Multi-Function Devices imported under the Bill of Entry No.9677159 dated 04-06-2026 pending disposal of the present Writ Petition as otherwise the Petitioner will be put to severe loss and hardship.

Counsel for the Petitioner: SRI KARTHIK RAMANA PUTTAMREDDY

**Counsel for the Respondent Nos.1 & 3: SRI DOMINIC FERNANDES,
SENIOR SC FOR CBIC**

**Counsel for the Respondent No.2: SRI N.BHUVANGA RAO,
DEPUTY SOLICITOR GENERAL OF INDIA**

The Court made the following: ORDER

IN THE HIGH COURT FOR THE STATE OF TELANGANA
AT HYDERABAD

HONOURABLE SRI JUSTICE P.SAM KOSHY

AND

HON'BLE SRI JUSTICE SUDDALA CHALAPATHI RAO

WRIT PETITION No.19962 of 2026

Date:03.07.2026

Between:

M/s.Akra Business Solutions

...Petitioner

And

Principal Commissioner of Customs, Hyderabad and others.

...Respondents

ORDER: *(per Hon'ble Sri Justice P.Sam Koshy)*

Heard Mr.Karthik Ramana Puttamreddy, learned counsel for the petitioner and Mr.Dominic Fernandes, learned Senior Standing Counsel for CBIC, for respondent Nos.1 and 3 and perused the record.

2. The challenge in the present writ petition was the action on the part of the 3rd respondent in withholding the petitioner's imported consignment goods of (73) used Multi Function Devices covered under Bill of Entry No.9677159, dated 04.06.2026.

3. When the matter is taken-up for hearing, it has been brought to the notice of the Bench that the authorities have already issued a show cause notice to the petitioner dated 25.06.2026 calling upon to furnish certain details along with supported documents. As has been reflected in the show-cause notice, though, the learned counsel for the petitioner tried to harp on the fact

that the action on the part of the 3rd respondent is *per se* bad on account of his not passing the order or issuance of seizure memo and sitting over the file. But, for the Bench what strikes the conscience of the Court is that now that a show-cause notice has been issued on 25.06.2026 and the petitioner having not responded to the same, it would be more appropriate, if the petitioner is permitted to file its response to the show-cause notice trying to comply the demands made by the authorities through the said show-cause notice.

4. Upon the petitioner's furnishing the details sought for in the show-cause notice, the 3rd respondent is expected to take an appropriate decision strictly in accordance with law and also taking into consideration the judicial precedents on the subject matter rendered by the High Court in the past in similar nature and pass an appropriate order within the outer limit of ten days from the date petitioner files response to the aforesaid show-cause notice.

5. With the aforesaid observations and directions, the Writ Petition stands disposed of. There shall be no order as to costs.

Pending miscellaneous applications, if any, shall stand closed.

SD/- T. SRINIVASA REDDY
ASSISTANT REGISTRAR

//TRUE COPY//


SECTION OFFICER

To

1. The Principal Commissioner of Customs, GST Bhavan, L.B.Stadium Road Basheer Bagh, Hyderabad-500 004
2. The Secretary, Department of Electronics Information Technology, Union of India, 6, CGO Complex New Delhi
3. Joint Commissioner of Customs, ICD Thimmapur, Hyderabad.
4. One CC to SRI KARTHIK RAMANA PUTTAMREDDY, Advocate [OPUC]
5. One CC to SRI DOMINIC FERNANDES, SENIOR SC FOR CBIC [OPUC]
6. One CC to SRI N.BHUVANGA RAO, DEPUTY SOLICITOR GENERAL OF INDIA [OPUC]

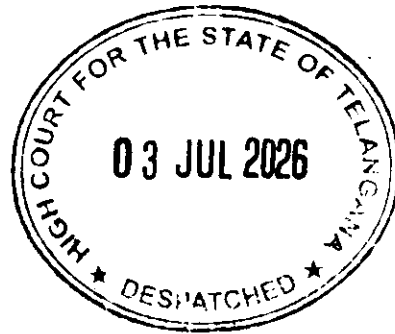


CC TODAY

HIGH COURT

DATED: 03/07/2026

**ORDER
WP.No.19962 of 2026**



**DISPOSING OF THE WRIT PETITION
WITHOUT COSTS.**

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03/07/26
K.K