

HIGH COURT OF ANDHRA PRADESH::AT AMARAVATI

MAIN CASE No.W.P.No.13267 of 2025

PROCEEDING SHEET

Sl. No	DATE	ORDER	OFFICE NOTE
	25.09.2025	<p><b><u>DEV,J &amp; AHHS,J</u></b></p> <p><b><u>W.P.No.13267 of 2025</u></b></p> <p>On behalf of the respondents, counter affidavit has been filed.</p> <p>Admit.</p> <p>Heard learned counsel on both sides, to some extent.</p> <p>In our view detailed consideration is required in this matter.</p> <p>.</p> <p>Post the matter on 2310.2025.</p> <p style="text-align: right;">_____ DEV, J</p> <p style="text-align: right;">_____ AHHS, J</p> <p><b><u>I.A.No.01 of 2025</u></b></p> <p>This interlocutory application is filed seeking to direct the respondents to forthwith release the Stock Mixed Paraffin Oil, imported by the petitioner bearing Bills of Entry Nos.8929666, 8929663 and 8929664 dated 17.03.2025 pending disposal of main Writ Petition.</p> <p>Learned counsel for the petitioner has placed</p>	

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reliance of the judgment of the Hon'ble Apex Court in ***Gastrade International Vs. Commissioner of Customs, Kandla***<sup>1</sup>.

Learned counsel for the respondents submits that the said judgment is not helpful to the facts and circumstances of the petitioner's case.

Learned counsel for the petitioner has further relied on the judgment of the Division Bench of the High Court of Gujarat at Ahmedabad in ***FSL-10 PTE Ltd., Through POA, Mr. Anil Shamrao Jadhav and Anr. Vs. Commissioner of Customs and Another***<sup>2</sup>.

On perusal of the same, it appears that the facts and circumstances therein are similar to the present case, and the goods seized in that case have been released on execution of a bond by the importer and on furnishing Bank guarantee of the amount equivalent to the value of the goods.

Learned Standing Counsel appearing for the respondents-CBIC vehemently opposed for release of the seized stock.

Besides hearing the submissions of the respective counsels, this Court noticed the Test report dated 04.04.2025 of Central Revenue Control Laboratory, New Delhi. In the said report, it is stated that the above tested parameters of the sample u/r meets the requirement Automotive Diesel Fuel IS 1460:2025. However, the laboratory is not having the facility for the testing of other parameters for Automotive Diesel Fuel as per IS1460:2025.

<sup>1</sup> 2025 INSC Pg.411.

<sup>2</sup> C/SCA/3843/2022

On a bare perusal of the averments, it appears that the Central Revenue Control Laboratory is not equipped with the facilities for the testing of all parameters for Automotive Diesel Fuel as per IS 1460:2025.

In view of the same, the test report at present need not be taken into consideration.

In view of the above, there shall be interim-direction to the respondents to release the Stock Mixed Paraffin Oil, imported by the petitioner bearing Bills of Entry Nos.8929666, 8929663 and 8929664 dated 17.03.2025, forthwith to the petitioner on a condition of executing Bond and furnishing Bank guarantee equivalent to the value of the seized stock.

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**DEV, J**

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**AHHS, J**

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