

IN THE HIGH COURT OF ANDHRA PRADESH AT AMARAVATI

THURSDAY, THE TWENTY FIFTH DAY OF SEPTEMBER,

TWO THOUSAND AND TWENTY FIVE

:PRESENT:

THE HONOURABLE SRI JUSTICE BATTU DEVANAND

AND

THE HONOURABLE SRI JUSTICE A. HARI HARANADHA SARMA

IA No. 1 OF 2025

IN

WP NO: 13267 OF 2025

Between:

AJ Fabrics, A Proprietor Firm Represented by its Authorised representative
Mr. Kolleru Srinivas, S/o Kolleru Nancharaiah Aged about 50 years
14/196-52-4, Bypass Road, Temple Colony Narayana Puram, Near Vasavi
Bhavan, VTC Machilipatnam, PO Machilipatnam Krishna District 521001
Having their office Situated at Survey No 44, Plot No 36/A, Singapore,
Bhari Mata Road, Surat, Gujarat, 395004, India.

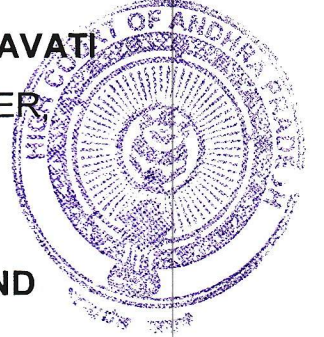
...Petitioner

(Petitioner in WP 13267 OF 2025

on the file of High Court)

AND

1. The Union of India, Represented by its Secretary Department of Revenue Ministry of Finance, New Delhi.
2. Central Board of Indirect Taxes Customs, Represented by its Chairman, New Delhi
3. Principal Commissioner, Customs Commissionerate Customs House, Port Area, Visakhapatnam..
4. Chief Commissioner, Customs, Visakhapatnam Port Trust, Customs House, Port Area, Visakhapatnam.



5. Directorate of Revenue Intelligence, Represented by Director
General Floor, D-Block, IP Bhawan Estate, New Delh
6. Deputy Director, Directorate of Revenue Intelligence Visakhapatnam
Regional Unit Plot No. 31, Naukanagar, Pedda Waltair,
Visakhapatnam 530017

...Respondents

(Respondents in-do-)

Petition under Section 151 CPC is filed praying that in the circumstances stated in the affidavit filed in support of the writ petition, the High Court may be pleased 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 WP No.13267 of 2025, on the file of the High Court.

The petition coming on for hearing, upon perusing the Petition and the affidavit filed in support thereof and the order of the High Court dated 09.05.2025 made herein and upon hearing the arguments of Sri Raviteja Padiri, Advocate for the Petitioner and Deputy Solicitor General for the Respondent No.1 and Smt Santhi Chandra, Standing Counsel for the Respondent Nos.2 to 6, the Court made the following;

ORDER:

“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.

Learned counsel for the petitioner has placed reliance of the judgment of the Hon'ble Apex Court in *Gastrade International Vs. Commissioner of Customs, Kandla*¹.

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*².

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.

On a bare perusal of the averments, it appears that the Central Revenue Control Laboratory is not equipped with the facilities for the

¹ 2025 INSC Pg.411.

² C/SCA/3843/2022

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 interindirection 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.”

//TRUE COPY//

For

SD/- U. SRIDEVI
ASSISTANT REGISTRAR

SECTION OFFICER

To,

1. The Secretary, Union of India, Department of Revenue Ministry of Finance, New Delhi.
2. The Chairman, Central Board of Indirect Taxes Customs, New Delhi
3. The Principal Commissioner, Customs Commissionerate Customs House, Port Area, Visakhapatnam..
4. The Chief Commissioner, Customs, Visakhapatnam Port Trust, Customs House, Port Area, Visakhapatnam.
5. The Directorate of Revenue Intelligence, Represented by Director General Floor, D-Block, IP Bhawan Estate, New Delh
6. The Deputy Director, Directorate of Revenue Intelligence Visakhapatnam Regional Unit Plot No. 31, Naukanagar, Pedda Waltair, Visakhapatnam 530017 (Addressee Nos.1 to 6 By **RPAD**)
7. One CC to Sri. Raviteja Padiri, Advocate [OPUC]
8. One CC to Smt Santhi Chandra, Standing Counsel [OPUC]
9. One CC to Deputy Solicitor General, High Court of AP [OUT]
10. Two spare copies

HIGH COURT

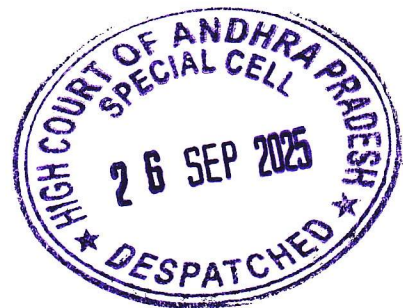
**DEV,J
&
AHHS,J**

DATED:25/09/2025

POST THE MATTER ON 23.10.2025

ORDER

**IA.NO.1 OF 2025
IN
WP.No.13267 of 2025**



DIRECTION