

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 12733 of 2025****With****R/SPECIAL CIVIL APPLICATION NO. 12737 of 2025****With****R/SPECIAL CIVIL APPLICATION NO. 12755 of 2025**=====
SWASTIK INTERNATIONAL**Versus****PRINCIPAL COMMISSIONER OF CUSTOMS & ORS.**
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Appearance:

MRS. ANJALI JHA MANISH, MR VATSAL K TRIVEDI(10957) AND MS. ASHIMA ACHARYA , for the Petitioner(s) No. 1

MR JAYDEV SINH CHUDASAMA(13128) for the Petitioner(s) No. 1

MR UTKARSH R SHARMA(6157) for the Respondent(s) No. 1,2,3
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CORAM: HONOURABLE MR. JUSTICE A.S. SUPEHIA**and****HONOURABLE MR. JUSTICE PRANAV TRIVEDI****Date : 30/04/2026****ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

Pursuant to and in compliance of the order dated 15.04.2026, Mr. Utkarsh Sharma, learned Senior Standing Counsel has tendered order dated 28.04.2026 passed by the Additional Commissioner, Custom House, Mundra, under Section 110A of the Customs Act, 1962 ordering provisional release of the goods covered under Bill of Entry No. 315893 dated 07.07.2025, on execution of bond by the importer for an amount equivalent to 100% of the redetermined assessable value of the goods, along with the penalty imposed upon the petitioner. The order is ordered to be taken on record.

Learned advocate Ms. Anjali Jha Manish with learned advocate Ms. Ashima Acharya, at this stage, requested for time in order to file appropriate additional affidavit bringing

the same on record.

We clarify that the goods may be released by the Customs authority in view of the said order, subject to rights and contentions of the petitioner which are left open.

List the matter on 02.07.2026.

(A. S. SUPEHIA, J)

(PRANAV TRIVEDI,J)

SAJ GEORGE/DB/4,5 & 6