

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/SPECIAL CIVIL APPLICATION NO. 12486 of 2026**

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YASH PACKAGING THROUGH PARTNER YASH KAMAL SHAH  
Versus  
DEPUTY/ASSISTANT COMMISSIONER OF CUSTOMS & ORS.

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Appearance:

MR. HARDIK V VORA(7123) for the Petitioner(s) No. 1

MR PRADIP D BHATE(1523) for the Respondent(s) No. 1,2,3

CORAM:**HONOURABLE MR. JUSTICE A.S. SUPEHIA**

and

**HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI****Date : 02/09/2026****ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1. The matter was listed yesterday and it was adjourned today to enable the learned Senior Standing Counsel for the respondents to take instructions, however, no instructions are taken as on today.

2. The petitioner is in dire need of the registration certificate in respect of irrevocable letters of credit and/or import contracts which is required to be issued by the respondent authorities. However, despite having made various efforts by him, the respondents have not taken any actions. The commercial contracts by the petitioner with IVICT (Singapore) PTE Limited for import of PVC resin is not disputed. The petitioner have also replied to the deficiency memo issued yesterday i.e. 01.09.2026 relating to the HSN code which is also clarified by the petitioner. The petitioner in accordance with law has taken all the

necessary steps for shipment and import of contracted goods. They have also obtained marine insurance on 24.07.2026 while the commercial invoice packing list and bill of lading were issued on 25.07.2026 which is followed by issuance of the certificate of origin on 27.07.2026. Similar steps are taken relating to second consignment which are duly inspected and certificate of analysis was issued for the period from 30.07.2026 to 31.07.2026. The marine insurance was also obtained on 04.08.2026 and the commercial invoice packing list and bill of lading were issued on 05.08.2026 and the certificate was issued on 06.08.2026 pertaining to the second consignment. During the aforesaid process, the notification No.25/26-27 dated 24.07.2026 was issued whereby the import policy in respect of suspension grade PVC resin was changed from free to restricted.

3. It is the case of the petitioner that the change in import policy does not apply to it since the petitioner had already made an irrevocable commitment by obtaining the Irrecoverable Commercial Letter of Credit (for short 'ICLC') prior to the date of imposition of the aforesaid restriction. We find that the paragraph No.1.05 of the Foreign Trade Policy 2023 specifically provides protection in respect of import/export transactions where the irrevocable commercial commitment including an irrevocable letter of credit had been established prior to the date of imposition of such restriction. The petitioner complied with all the proceedings and in both the cases the ICLCs were issued much prior to the notification dated 24.07.2026 i.e. on 24.06.2026 and 13.07.2026. However, his request for registration of ICLC and the underlying import contracts and the application made therein for registration has not been

yet answered and the goods remain uncleared and unreleased solely on account of non-issuance of requisite registration certificate by the respondents.

4. Since the aforesaid facts are not controverted, we direct the respondents to take all necessary steps for facilitating the immediate clearance and release of the petitioner's imported consignment and pass necessary orders by the next date of hearing which would be subject to further orders passed by this court.

Notice returnable on 09.09.2026.

**(A. S. SUPEHIA, J)**

**(VAIBHAVI D. NANAVATI, J)**

K.K. SAIYED/04

Original copy of this order has been signed by the Hon'ble Judges.  
Digitally signed by: SAIYED KAZIMALI(HC00169), PRINCIPAL PRIVATE SECRETARY, at High Court of Gujarat on 03/09/2026 11:03:01