IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION (L.) NO. 42133 OF 2025

Krishna Maruti Limited ...Petitioner
Vs.
Deputy Commissioner of Customs & Ors. ...Respondents

Mr. Akshay Kolse Patil with Ms. Karishma Rao, Ms. Riya Jude and Ms. Neha Nag i/b. Monil Mandavia for the Petitioner.
Mr. Jitendra Mishra with Mr. Abhishek Mishra and Mr. Rupesh Dubey for Respondents.

CORAM: G. S. KULKARNI &
AARTI SATHE, JJ.
DATE: 22 APRIL 2026.

P.C.

1. This petition under Article 226 of the Constitution of India is filed praying for the following substantive reliefs:-

> "a. Issue a Writ of Certiorari or any other Writ, Order or direction under Article 226 of the Constitution of India, calling for the records of Respondents, in relation to the Customs Order dated 09.08.2023 (Exhibit B), and after going into the legality and validity of the same, quash and set aside the Customs Order dated 09.08.2023;
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> b. Issue a Writ of Certiorari or any other Writ, Order or direction under Article 226 of the Constitution of India, calling for the records of Respondents, in relation to the Impugned Detention Notice dated 16.07.2025 (Exhibit A), and after going into the legality and validity of the same, quash and set aside the Detention Notice dated 16.07.2025;
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> c. Issue a Writ of Certiorari or any other Writ, Order or direction under Article 226 of the Constitution of India, calling for the records of Respondents, in relation to the Notice for personal hearing dated 18.12.2025 (Exhibit L), and after going into the legality and validity of the same, quash and set aside the same and please stay the effect, operation and implementation of the Notice for Personal hearing dated 18.12.2025 (Exhibit L)."

2. At the outset, we may observe that an order-in-original dated 09 August

2023 was passed on show cause notice dated 18 July 2019 issued to the petitioner. The operative part of the order is required to be noted which reads thus:-

> "(i) I order to reject the declared IGST benefit of Sr.No.201. of Schedule-IT of IGST Notification 01/2017 dt 28.06.2017 having IGST @12% and to reclassify under IGST Sr. No. III-366 @18 % under Schedule-III of Notification no. 01/2017-IGST. for the BE mentioned in Table-A, as discussed above.
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> (ii) I order to recover differential duty amounting to Rs. 4,99~76/- (Four Lakh Ninety Nine Thousand Three Hundred Seventy Six Rupees only) for Bills of Entry as mentioned in table-A under the provisions of Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Customs Act, 1962;
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> iii) I order to confiscate under Section 111 (m) of the Customs Act, 1962 the imported goods having assessable value of Rs. 80,97,729/- (Eighty Lakh Ninety Seven Thousand Seven Hundred Twenty Nine Rupees only) covered under various Bills of Entry as detailed in Table-A, but since the same stand released, I impose redemption fine of Rs. 10,00,000/- (Rupees Ten Lakh Only) under Section 125(1) of the Customs Act,1962 upon Mis Krishna Maruti limited (IEC-0594006449).
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> (iv) I impose penalty equal to Rs. 4,99,376/- (Four Lakh Ninety Nine Thousand Three Hundred Seventy Six Rupees only) and applicable interest, as per para (ii) above, under Section 114A .of Customs Act, 1962 on Mis Krishna Maruti limited (IEC-0594006449). However, such penalty would be reduced to 25% of the total penalty imposed under Section 114A of the Customs Act, 1962 if the amount of duty as confirmed above, the interest and the reduced penalty is paid within 30 (thirty) days of communication of this Order, in terms of the first proviso to Section 114A of the Customs Act, 1962.
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> (v) I do not impose any penalty under Section 112 (a) of Customs Act, 1962 since penalty under Section 114A of the Customs Act, 1962 imposed."

3. The contentions urged on behalf of the petitioner in the present petition, in fact, revolves around the aforesaid order, which admittedly has neither been complied with nor challenged by way of an appeal. The petitioner was fully aware of the said order.

4. Be that as it may, learned counsel for the petitioner submits that the

petitioner is aggrieved by the detention notice dated 16 July 2025 (Exhibit-A), whereby the petitioner has been called upon to deposit duty amounting to Rs. 4,99,376 and a redemption fine of Rs. 10,00,000/-. Insofar as the demand of duty is concerned, it is submitted that the duty was, in fact, paid prior to the issuance of the show cause notice. Insofar as penalty is concerned, it is submitted that the same must abide by the observations made in paragraph (iv) of the operative part of the Order-in-Original (supra). It is further submitted that a representation dated 28 November 2025 has already been made to the Deputy / Assistant Commissioner of Customs, indicating the amounts already paid.

5. In this view of the matter, we are of the opinion that, as the differential duty amount is stated to have already been paid and the proportionate penalty is required to be determined in the light of operative paragraph (iv) of the order-in-original (supra), the concerned Deputy Commissioner of Customs, Group-5, MS, HP, shall take an appropriate view of the matter, considering the compliances already made and the issues in respect of which the detention notice under Section 142(1)(a)(b) was issued, which is now stated to have been withdrawn. We are, however, certain that we are not inclined to entertain any challenge in the present petition to the order-in-original dated 09 August 2023.

6. In this view of the matter, the petition stands dismissed, however, subject to the aforesaid observations. No costs.

(AARTI SATHE, J.) **(G. S. KULKARNI, J.)**