



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-04-2026

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THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.17314 of 2026

and

W.M.P. No. 18598 of 2026

Haley Industries Private Limited
Rep. by its Director Mr.Sandeep Jain
Second Floor, Shiv Complex, 383,
Street No.11, Rajendra Nagar,
Dehradun, Uttarakhand-248 001.

..Petitioner(s)

Vs

1. The Principal Commissioner of Customs
Chennai III, Preventive Commissionerate,
Chennai Port, Customs House,
No.60, Rajaji Salai,
Chennai - 600 001.
2. Commissioner of Customs
Chennai II, Custom House,
No.60, Rajaji Salai,
Chennai - 600 001.
3. The Additional Commissioner of Customs
Group I, Import Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai - 600 001
4. Directorate General of Foreign Trade (DGFT)
Through the Additional Director,
General of Foreign Trade,
Niryat Bhawan, BSNL Telephone Exchange,
E Block, BRS Nagar, Ludhiana-141 012.
5. Assistant Director General of Foreign Trade
CLA Delhi, A Wing, I.P. Bhawan, I.P. Estate,
Central Delhi - 110 001.



6. Union of India
Through its Secretary,
Ministry of Commerce and Industry,
Department of Commerce, Udyog Bhawan,
New Delhi -110 001.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for a writ of Mandamus directing the 2nd Respondent to provisionally release the seized goods of the Petitioners viz. approximately 900 Metric Tonnes of Watermelon Seeds (ITC HS Code 12077090) under the Advance Authorization Scheme (Scheme Code 03) through Bill of Entry Nos. 4015826 and 4014331 dated 21.08.2025 at Chennai Port, under section 110A of the customs Act 1962 based on the Application /representation of the petitioner dated 17.3.2026 (Acknowledgement No.287485) within the period as may be stipulated by this Court.

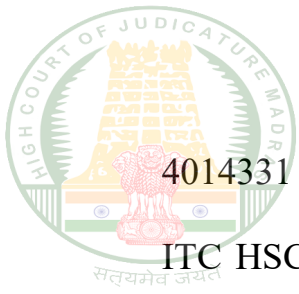
For Petitioner(s): Mr.Jayant K.Sud
Senior Counsel
for Mr.P.Abhinav Parthasarathy

For Respondent(s): Mr.S.M.Deenadayalan
Senior Standing Counsel

ORDER

The present writ petition is filed praying for a writ of mandamus to direct the 2nd respondent to provisionally release the seized goods of the Petitioner viz,. approximately 900 Metric Tonnes of Watermelon Seeds (ITC HS Code 12077090).

2. Petitioner would submit that they had imported approximately 900 metric tonnes of Watermelon seeds vide Bill of Entry Nos.4015826 and



4014331 dated 21.08.2025. The above consignment is stated to be falling under ITC HSC 12077090 under Advance Authorisation Scheme (Scheme Code 03)

vide Bill of Entry Nos.4015826 and 4014331 dated 21.08.2025 in Chennai Port.

It is submitted that the goods are presently warehoused and detained by the respondents pursuant to show cause notice No.04/2026 dated 23.02.2026.

Petitioner would submit that the imports were covered under valid Advance Authorisations bearing Nos.3011007146, 3011007147 and 3011007148 valid at the time of import, though it was subsequently cancelled by DGFT. Aggrieved, petitioner preferred an appeal against such cancellation of Advance Authorisation. Appellate Authority (ADGFT (CLA), New Delhi) by order-in-appeal dated 20.02.2026 remanded the matter for fresh adjudication.

3. Learned Senior Advocate appearing for the petitioner would submit that the goods are perishable in nature with high oil content ranging between 20 to 35% and sensitive to humidity and temperature variations.

4. It is not in dispute by the learned counsel for respondents that Watermelon seeds are in fact perishable goods. He would only submit that provisional release of goods may be by imposing conditions which would protect the interest of the Revenue.



5. In that view of the matter, this Court is inclined to grant provisional release of the goods subject to the following conditions:

i) Petitioner shall furnish an ITC bond for the duty which according to the respondent authority is due and;

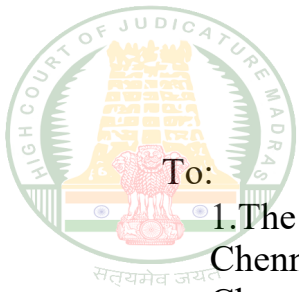
ii) Petitioner shall also execute a Bank Guarantee for the duty which according to the respondent authority is due.

5.1. On compliance of the above conditions, the goods shall be released forthwith. It is made clear that since the duty has not yet been quantified, the respondent authority shall intimate the petitioner of the duty which is liable according to them within a period of one week from the date of receipt of a copy of this order, to enable the petitioner to comply with the conditions stipulated above.

6. Accordingly, the writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

29-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
MKA



To:

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6. The Secretary,
Ministry of Commerce and Industry,
Department of Commerce, Udyog Bhawan,
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MOHAMMED SHAFFIQ J.

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