IN THE HIGH COURT OF KARNATAKA AT BENGALURU

[THE COMMISSIONER OF CUSTOMS AND ANOTHER VS. M/S VAIBHAV INTERNATIONAL]

23.04.2026
(VIDEO CONFERENCING / PHYSICAL HEARING)

CORAM: HON'BLE MR. JUSTICE S.G.PANDIT
and
HON'BLE MR. JUSTICE K. V. ARAVIND

ORAL ORDER on I.A.No.1/2026

in WA No.1144/2026 and WA No.1146/2026

(PER: HON'BLE MR. JUSTICE K. V. ARAVIND)

Heard Sri K. Arvind Kamath, learned Additional Solicitor General of India along with Sri M. Unnikrishnan, learned Standing Counsel for the appellants-Revenue and Sri V. Raghuraman, learned Senior counsel along with Sri Shashwath S Prakash, learned counsel for the caveator respondent-Assessee.

2. These appeals by the Revenue arising out of common order dated 09.03.2026 passed in WP No.33823/2024 and connected matters by learned Single Judge, whereby the learned Single Judge allowed the appeals quashing the seizure memo dated 06.12.2024, the communication dated 23.05.2025 and the show cause notice dated 17.12.2024 with a further direction to release the imported goods by adopting the

classification and valuation as claimed by the assessee based on the report of the Food Safety and Standards Authority of India (FSSAI). It was also directed that a certificate waiving demurrage, detention, and ground rent charges be issued in favour of the assessee.

3 This Court in WA No.1148/2026 (T-CUS) arising from common order in WP No.24075/2025 has passed an interim order directing release of goods subject to conditions. The said interim order is applicable to the present case also in view of the common order passed by learned Single Judge.

4. Accordingly, we pass the following interim order;

(i) I.A. No.1/2026 in both the appeals is ***allowed.***

(ii) The order of learned Single Judge dated 09.03.2026 in W.P.No.33823/2024, is ***stayed,*** insofar as quashing the seizure memo dated 06.12.2024, the communication dated 23.05.2025, the show cause notice dated 17.12.2024 and direction No.(viii).

(iii) The show cause notice dated 17.12.2024 is restored.

(iv) The respondent-Assessee is at liberty to file reply within 15 days from the date of uploading of this order.

(v) The proper officer shall adjudicate the show cause notice and pass orders within four weeks thereafter. However, the proper officer shall not enforce the demand that is determined in the order of adjudication without the leave of this Court.

(vi) The respondent-Assessee shall furnish a Bank Guarantee of 25% of the value of the imported consignment in terms of Section 110A of the Customs Act, 1962 and execute PD bond for the remaining amount.

(vii) The respondent-Assessee is at liberty to file an application seeking 'NOC' to FSSAI.

(viii) If such an application is made, FSSAI is directed to consider the application to issue 'NOC' within ***one*** week.

(ix) The appellants-Revenue is directed to release the goods in question within ***one*** week from the date of production of 'NOC' issued by FSSAI.

The observations made hereinabove are only for consideration of the interim prayer. All the contentions are kept open.

Considering the request made by learned counsel for the parties, list this matter for 'Final disposal' during the fourth week of June, 2026.

(S.G.PANDIT)
JUDGE

(K. V. ARAVIND)
JUDGE

MV
List No.: 1 Sl No.: 25