



HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 8516 of 2025

M/S Margo Impex Private Limited And Another

.....Petitioner(s)

Versus

Union Of India And 2 Others

.....Respondent(s)

Counsel for Petitioner(s)	:	Nishant Mishra, Vedika Nath
Counsel for Respondent(s)	:	A.S.G.I., Dhananjay Awasthi

Court No. - 3

**HON'BLE SAUMITRA DAYAL SINGH, J.
HON'BLE INDRAJEET SHUKLA, J.**

1. Submission is, the custom authorities lack inherent jurisdiction to issue any notice seeking adjudication of any dispute with respect to payment of duty by the petitioner which is a unit situated within the Special Economic Zone (SEZ). The jurisdiction exists only with the authorities under the SEZ Act i.e. Development Commissioner.
2. Preliminary objection raised by the petitioner has been erroneously negated. Since inherent lack of jurisdiction has been claimed, the remedy of statutory appeal before the appeal authority under the Customs Act is described to be a proceeding that may be itself without jurisdiction.
3. Matter requires consideration.
4. Sri Dhananjay Awasthi and Sri Vivek Kumar Singh, learned counsel for the respondents pray for and are granted three weeks' time to file counter affidavit. The petitioner shall have one week thereafter to file rejoinder affidavit.
5. List in week commencing 16th February, 2026.
6. Till the next date of listing, subject to the petitioner furnishing bank guarantee equal to 50% of the disputed amount and securing the balance amount by furnishing security other than the bank guarantee to the satisfaction of the respondent no. 2, further recovery shall remain stayed.

January 6, 2026
Pratima

(Indrajeet Shukla,J.) (Saumitra Dayal Singh,J.)