

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

SPECIAL LEAVE PETITION (CIVIL) Diary No(s).17722/2026

[Arising out of impugned final judgment and order dated 09-12-2025 in SCA No.15106/2025 passed by the High Court of Gujarat at Ahmedabad]

UNION OF INDIA & ORS.

Petitioner(s)

VERSUS

M/S ARIHANT AGRO DISTILLATION AND
LIQUID TERMINALS LIMITED

Respondent(s)

IA No. 123376/2026 - CONDONATION OF DELAY IN FILING

Date : 27-04-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ARAVIND KUMAR
HON'BLE MR. JUSTICE PRASANNA B. VARALEFor Petitioner(s) : Mr. Raghvendra P Shankar, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mrs. Disha Thakkar, Adv.
Mr. Ishaan Sharma, Adv.
Mr. Yashraj Bundela, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following
O R D E R

1. Delay condoned.
2. The core issue involved in this petition relates to the expression "take samples of such goods in the presence of the owner thereof" occurring in sub-section (1) of Section 144 of the Customs Act, 1962.
3. In the instant case, the assessee imported a product classifying it as Distillate Fuel Oil of 10200.4 Metric Tones on 27.09.2025. The two samples drawn disclosed and one was sent to the CRCL, Vadodara and it was in favour of the assessee and in the

sample forwarded to Visakhapatnam Laboratory, it was found that it contained 'High Flash High Speed Diesel (HFHSD)' and as such it was seized.

4. Mr. Raghvendra P Shankar, learned Additional Solicitor General appearing for petitioner No.1 - Union of India would contend that the expression "in the presence of the owner" requires to be given expansive interpretation to protect the interest of the revenue and to meet all situations. Hence, for this limited purpose, notice is issued.

5. Issue notice, returnable within four weeks.

(NEHA GUPTA)
COURT MASTER (SH)

(AVGV RAMU)
COURT MASTER (NSH)