

ITEM NO.46

COURT NO.7

SECTION IX

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s).17286/2026

[Arising out of impugned final judgment and order dated 06-05-2026 in WP No. 17094/2025 passed by the High Court of Judicature at Bombay]

EIKON ENTERPRISES

Petitioner(s)

VERSUS

JOINT COMMISSIONER OF CUSTOMS & ANR.

Respondent(s)

IA No. 147579/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 13-05-2026 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K.V. VISWANATHAN

For Petitioner(s) :Mr. Sahil Tagotra, AOR
Mr. Rishi Murarka, Adv.
Ms. Shreya Kasera, Adv.

For Respondent(s) :

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

1. This petition arises from a very innocuous order passed by the High Court dated 06.05.2026 in Writ Petition No.17094/2025 by which the Writ Petition preferred by the petitioner before us came to be rejected. The impugned order reads thus:-

"1. On 22nd April 2026, we had passed a detailed order after considering the facts and circumstances of the case. However, we are informed by Mr. Ram Occhani, learned counsel appearing on behalf of the

Respondent, that no steps have been taken by the Petitioner to re-export the goods.

2. We have no material to disbelieve the statement made by Mr. Occhani, as no affidavit whatsoever has been placed on record to demonstrate that any steps have been taken to re-export the goods. In this view of the matter, and in light of our earlier order dated 22nd April 2026, we are not inclined to entertain the Petition.

The Petition is accordingly rejected."

2. This matter was taken up for hearing in the first session.

3. Having regard to the subject matter, we requested Mr. Raghavendra P. Shankar, the learned A.S.G. to look into the matter and if possible, take instructions from the authority concerned and come back in the second session.

4. Mr. Raghavendra P. Shankar has been kind enough to look into the matter and was also able to take instructions from the authority concerned.

5. We also take notice of the order passed by the High Court dated 22.04.2026. The same reads thus:-

"1. Stand over to 06 May 2026 (H.O.B.) as we are informed by learned counsel for the petitioner that by such time, the goods would be re-exported. Considering the facts and circumstances of the case, and only by way of indulgence, the authorities to permit the petitioner to re-export the goods as already applied for. All necessary permissions be granted by the authorities to facilitate the re-export of the goods.

2. We may, however, observe that by letter dated 18 July 2025, the petitioner had sought a 30 days extension for re-export of the goods. Considering such letter (Exhibit-M, page 101 of the paper-book), and that almost a period of nine months has already elapsed, if re-export is not possible by the adjourned date, there would be a clear ground for rejection of the petition."

6. The issue revolves around re-export of the goods. In the past, the High Court did grant an opportunity to the petitioner to re-export the goods but the opportunity was not availed of.

7. In such circumstances, the High Court was left with no other option but to pass the impugned order.

8. We would like to give one last opportunity to the petitioner to ensure that the goods are re-exported.

9. It is not in dispute that the amount towards the penalty as levied has been deposited.

10. We grant four weeks' time to the petitioner to complete the process and see to it that the goods are re-exported.

11. With the aforesaid, the Special Leave Petition stands disposed of.

12. Pending application(s), if any, also stand disposed of.

(HARPREET KAUR)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)