



NC: 2026:KHC:15737
WP No. 33855 of 2024
C/W WP No. 18324 of 2025
WP No. 24211 of 2025
AND WP No. 24222 of 2025

IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 9TH DAY OF MARCH, 2026

BEFORE

THE HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR

WRIT PETITION NO. 33855 OF 2024 (T-CUS)

C/W

WRIT PETITION NO. 18324 OF 2025 (T-CUS)

WRIT PETITION NO. 24211 OF 2025 (T-CUS)

WRIT PETITION NO. 24222 OF 2025 (T-CUS)

IN WP NO. 33855/2024

BETWEEN:

M/S. HOPE IMPEX
REPRESENTED BY PROPRIETOR,
SATHISH KUMAR R.,
AGED ABOUT 36 YEARS,
S/O. RAJI
NO.44, ABBAYAPPA COMPOUND,
NEAR KARNATAKA BANK,
CHANNASANDRA,
BENGALURU – 560 007.

...PETITIONER

(BY SRI. KIRAN S. JAVALI, SENIOR COUNSEL FOR
SRI. SHASHWATH S. PRAKASH AND
SRI. SAMIT PARVATIKAR, ADVOCATES)

AND:

THE COMMISSIONER OF CUSTOMS
CITY CUSTOMS COMMISSIONERATE,
CR BUILDING, QUEENS ROAD,
BANGALORE – 560 001.

...RESPONDENT

(BY SRI. ARAVIND KAMATH, ASG FOR
SRI. UNNIKRISHNAN M., ADVOCATE)





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THIS W.P. IS FILED UNDER ARTICLE 226 OF CONSTITUTION OF INDIA PRAYING TO DIRECT AND SET ASIDE THE ACTION OF THE RESPONDENT IN SEIZING THE GOODS IMPORTED VIDE BILL OF ENTRY NO.5739104 DATED 21.09.2024 AT ANNEXURE-E DATED 05.12.2024 IN FILE NO.CUS/SIIB/MISC/663/2024-SIIB-ICD-WHITEFIELD-BENGALURU AND ETC.,

IN WP NO. 18324/2025

BETWEEN:

M/S HOPE IMPEX
GST-29KTWPS3379K1Z5
AN UNREGISTERED PROPRIETARY FIRM
REPRESENTED BY PROPRIETOR
SATHISH KUMAR R.,
AGED ABOUT 36 YEARS,
S/O RAJI,
NO.44, ABBAYAPPA COMPOUND,
NEAR KARNATAKA BANK,
CHANNASANDRA, BENGALURU – 560 007

...PETITIONER

(BY SRI. KIRAN S. JAVALI, SENIOR COUNSEL FOR
SRI. SHASHWATH S. PRAKASH AND
SRI. SAMIT PARVATIKAR, ADVOCATES)

AND:

1. THE COMMISSIONER OF CUSTOMS
CITY CUSTOMS COMMISSIONERATE,
CR BUILDING, QUEENS ROAD,
BANGALORE – 560 001
2. ASSISTANT COMMISISONER OF CUSTOMS,
OFFICE OF THE ADDITIONAL COMMISSIONER OF CUSTOMS,
INLAND CONTAINER DEPOT, WHITEFIELD,
BANGALORE – 560 066

...RESPONDENTS

(BY SRI. ARAVIND KAMATH, ASG FOR
SRI. UNNIKRISHNAN M., ADVOCATE)



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THIS W.P. IS FILED UNDER ARTICLE 226 OF CONSTITUTION OF INDIA PRAYING TO DIRECT AND SET ASIDE THE COMMUNICATION DT 23.05.2025 (ANNX-A) AND ETC.,

IN WP NO. 24211/2025

BETWEEN:

M/S HOPE IMPEX
REPRESENTED BY PROPRIETOR
SATHISH KUMAR R.,
AGED ABOUT 36 YEARS
S/O RAJI,
NO. 44, ABBAYAPPA COMPOUND
NEAR KARNATAKA BANK
CHANNASANDRA, BENGALURU – 560 007

...PETITIONER

(BY SRI. KIRAN S. JAVALI, SENIOR COUNSEL FOR
SRI. SHASHWATH S. PRAKASH AND
SRI. SAMIT PARVATIKAR, ADVOCATES)

AND:

THE COMMISSIONER OF CUSTOMS
CITY CUSOTMS COMMISSIOENRATE
CR BUILDING, QUEENS ROAD,
BANGALORE – 560 001
(REP. BY SENIOR STANDING COUSEL)

...RESPONDENT

(BY SRI. ARAVIND KAMATH, ASG FOR
SRI. UNNIKRISHNAN M., ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLE 226 OF CONSTITUTION OF INDIA PRAYING TO SET ASIDE THE SHOW CAUSE NOTICE NO.673/2024-CUSTOMS-SIIB ISSUED BY THE RESPONDENT IN F.NO.CUS/SIIB/MISC/623/2024-SIIB-ICD-WHITEFIELD-BENGALURU DTD 17.12.2024 ANNEX-B AS HAVING BECOME INFRUCTOUS AND ETC.,



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IN WP NO. 24222/2025

BETWEEN:

M/S HOPE IMPEX
REPRESENTED BY PROPRIETOR
SATHISH KUMAR R.,
AGED ABOUT 36 YEARS
S/O RAJI
NO.44, ABBAYAPPA COMPOUND,
NEAR KARNATAKA BANK,
CHANNASANDRA, BENGALURU – 560 007

...PETITIONER

(BY SRI. KIRAN S. JAVALI, SENIOR COUNSEL FOR
SRI. SHASHWATH S. PRAKASH AND
SRI. SAMIT PARVATIKAR, ADVOCATES)

AND:

THE COMMISSIONER OF CUSTOMS,
CITY CUSTOMS COMMISSIONERATE,
CR BUILDING, QUEENS ROAD,
BANGALORE – 560 001
REP. BY SENIOR STANDING COUNSEL

...RESPONDENT

(BY SRI. ARAVIND KAMATH, ASG FOR
SRI. UNNIKRISHNAN M., ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLE 226 OF THE
CONSTITUTION OF INDIA PRAYING TO SET ASIDE THE SHOW
CAUSE NOTICE NO. 155/2025-CUSTOMS-SIIB IN F. NO.
GEN/INV/MISC/220/2025-SIIB-ICD, DATED 14.07.2025 (ANNEXURE-D)
AS HAVING BECOME INFRACTUOUS AND ETC.,

THESE PETITIONS ARE BEING HEARD AND RESERVED ON
10.12.2025 COMING ON FOR PRONOUNCEMENT OF ORDERS THIS
DAY, THE COURT MADE THE FOLLOWING:-

CORAM: HON'BLE MR. JUSTICE S.R.KRISHNA KUMAR



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CAV ORDER

In W.P.No.33855/2024, petitioner seeks for the following reliefs:-

“(a) Issue a Writ of Certiorari or any other writ, order or direction and set aside the action of the Respondent in Seizing the goods imported vide Bill of Entry No.5739104 dated: 21.09.2024 at Annexure-E, dt: 05.12.2024 in File No. CUS/SIIB/MISC/663/2024-SIIB-ICD-Whitefiled –Bengaluru.

(b) Issue a Writ of certiorari or any other writ, order or direction and set aside the action of the Respondent in detaining the goods imported vide Bills of Entry No.51955460 dated: 22.08.2024, 57431400 dated: 22.09.2024, 576333310 dated: 24.09.2024, 5866956 dated: 29.09.2024 and 588700 dated: 29.09.2024.

(c) Issue a Writ of Mandamus or any other appropriate Writ order or direction for-re-testing detained samples again in the Central Revenues Control Laboratory (CRCL) to determine whether imported goods are roasted Arecanut or not and to provide copy of test reports to the petitioner.

(d) Issue a Writ of Mandamus or any other appropriate writ order or direction Respondent to issue certificate of waiver off demurrage, detention and ground rent charges.

(e) Pass such other order or direction as deemed fit and proper by this Hon’ble Court in the facts and circumstances of the case.”



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In W.P.No.18324/2025, petitioner seeks for the following reliefs:-

“(a) Issue a Writ of Certiorari or any other writ, order or direction and set aside the communication dated: 23.05.2025 (Annexure-“A”)

(b) Issue a Writ of Mandamus or any other appropriate Writ order or direction, directing release of the imported cargo in accordance with the Interim Orders of this Hon’ble Court wp no. 33823/2024, 33844/2024, 33855/2024, dt: 29.04.2025 (Annexure-“D”)

(c) Pass such other order or direction as deemed fit and proper by this Hon’ble court in the facts and circumstances of the case.”

In W.P.No.24211/2025, petitioner seeks for the following reliefs:-

“(a) Issue a Writ of Certiorari or any other writ, order or direction set aside the SHOW CAUSE NOTICE NO. 673/2024- CUSTOMS-SIIB issued by the respondent in F.No.CUS/SIIB/MISC/623/2024-SIIB-ICD-Whitefiled –Bengaluru dated: 17.12.2024 (Annexure-“B”) as having become infructuous.

(b) Issue a Writ of Mandamus or any other appropriate Writ Order or direction, directing the Respondent to forebear from acting or hearing the SHOW CAUSE NOTICE NO. 673/2024- CUSTOMS-SSIB issued by he respondent in F.NO.



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CUS/SIIB/MISC/623/2024-SIIB-ICD Whitefield-Bengaluru dated: 17.12.2024 (Annexure-“B”).

(c) Pass such other order or direction as deem fit and proper by this Hon’ble Court in the facts and circumstances of the case.”

In W.P.No.24222/2025, petitioner seeks for the following reliefs:-

“ (a) Issue a Writ of Certiorari or any other writ, order or direction set aside the Show Cause Notice No.155/2025-CUSTOMS-SIIB in F.No. GEN/INV/MISC/220/2025-SIIB-ICD dated: 14.07.2025 (Annexure-“D” as having become infructuous.

(b) Issue a Writ of Mandamus or any other appropriate Writ Order or direction, directing the Respondent to forebear from acting or hearing the Show Cause Notice No. 155/2025-CUSTOMS-SIIB IN F.No. GEN/INV/Misc//220-2025-SIIB-ICD Dated: 14.07.2025 (Annexure-“D”)

(c) Pass such other order or direction as deemed fit and proper by this Hon’ble court in the facts and circumstances of the case.”

2. These petitions were heard along with the connected petitions in **W.P.No.33823/2024, W.P.No.17776/2025 and W.P.No.24075/2025 – M/s.Vaibhav International vs. The**



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Commissioner of Customs & others, which were allowed and disposed of vide final order dated **09.03.2026** as hereunder:-

20. In the result, I pass the following:

ORDER

- (i) W.P.No. 33823/2024 is hereby allowed.*
- (ii) The impugned seizure memorandum at Annexure-D dated 06.12.2024 is hereby quashed.*
- (iii) W.P.No.17776/2025 is hereby allowed.*
- (iv) The impugned communication at Annexure-A dated 23.05.2025 is hereby quashed.*
- (v) W.P.No.24075/2025 is hereby allowed.*
- (vi) The impugned show cause notice at Annexure – B dated 17.12.2024 is hereby quashed.*
- (vii) The respondents are hereby directed to release the subject imported goods in favour of the petitioner within a period of 7 days from the date of receipt of a copy of this order by adopting the classification and valuation adopted by the petitioner and as the petitioner - importer has already filed the FSSAI reports, which would be sufficient compliance for the said purposes.*
- (viii) Respondents are also hereby directed to issue a certificate of waiver of demurrage, detention and ground rent charges in favour of the petitioner within a period of seven days from the date of receipt of a copy of this order.*

3. The issues in controversy involved in the present petitions are directly and squarely covered by the aforesaid order passed in



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the aforesaid writ petitions and consequently, the present petitions also deserve to be allowed and disposed of in terms of the aforesaid order passed in the aforesaid writ petitions in ***W.P.No.33823/2024, W.P.No.17776/2025 and W.P.No.24075/2025 – M/s.Vaibhav International vs. The Commissioner of Customs & others Dated 09.03.2026.***

4. In the result, I pass the following:-

ORDER

(i) The petitions are hereby allowed and disposed of in terms of the order dated ***09.03.2026*** passed in ***W.P.No.33823/2024, W.P.No.17776/2025 and W.P.No.24075/2025 – M/s.Vaibhav International vs. The Commissioner of Customs & others.***

(ii) W.P.No.33855/2024 is hereby allowed.

(iii) The impugned seizure memorandum at Annexure-E dated 05.12.2024 is hereby quashed.

(iv) W.P.No.18324/2025 is hereby allowed.

(v) The impugned communication at Annexure-A dated 23.05.2025 is hereby quashed.

(vi) W.P.No.24211/2025 is hereby allowed.



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(vii) The impugned show cause notice at Annexure – B dated 17.12.2024 is hereby quashed.

(viii) W.P.No.24222/2025 is hereby allowed.

(ix) The impugned show cause notice at Annexure-D dated 14.07.2025 is hereby quashed.

(x) The respondents are hereby directed to release the subject imported goods in favour of the petitioner within a period of 7 days from the date of receipt of a copy of this order by adopting the classification and valuation adopted by the petitioner and as the petitioner - importer has already filed the FSSAI reports, which would be sufficient compliance for the said purposes.

(xi) Respondents are also hereby directed to issue a certificate of waiver of demurrage, detention and ground rent charges in favour of the petitioner within a period of seven days from the date of receipt of a copy of this order.

**Sd/-
(S.R.KRISHNA KUMAR)
JUDGE**

SRL
List No.: 1 Sl No.: 2