

**IN THE HIGH COURT OF GUJARAT AT AHMEDABAD****R/SPECIAL CIVIL APPLICATION NO. 2585 of 2026****FOR APPROVAL AND SIGNATURE:****HONOURABLE MR. JUSTICE A.S. SUPEHIA****and****HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI**

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Approved for Reporting	Yes	No

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ADVIK ENTERPRISE
Versus
UNION OF INDIA & ORS.

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Appearance:

MR PRUTHVIRAJ Y GOHIL(13166) for the Petitioner(s) No. 1

MR PRADIP D BHATE(1523) for the Respondent(s) No. 1

MR UTKARSH R SHARMA(6157) for the Respondent(s) No. 2,3

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CORAM:HONOURABLE MR. JUSTICE A.S. SUPEHIA**and****HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI****Date : 03/08/2026****ORAL JUDGMENT****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

1. The petitioner-importer, who has have purchased / imported industrial oil, has challenged the action of the Directorate of Revenue Intelligence (for short, "DRI") seizing the goods by issuing seizure memos under Section 110 of the Customs Act, 1962.

2. At the outset, learned advocates appearing for the respective parties have submitted that the issue is squarely covered by the decision of this Court rendered in Special Civil Application No.16799 of 2025 and allied matters dated 09.03.2026, however, there is one distinguishing feature in the present matter which has been highlighted by the petitioner in his additional affidavit filed on 18.06.2026.

3. It is submitted that when the first sampling was collected on 09.10.2025, though the report says that authorized representative of the present petitioner Shri Meet Madhukant Shah was present, however the petitioner never authorized him to remain present for collection of sample. However, he has submitted that at the time of collecting the sample on the second occasion on 21.11.2025 is concerned, he has fairly admitted that the authorized representative Shri Meet Madhukant Shah was present.

4. The samples which were drawn on 24.11.2025 were sent for testing to Mangalore Refinery and Petrochemicals Limited (for short 'MRPL') and accordingly samples were tested for 11 parameters.

5. Learned Senior Standing Counsel Mr.Utkarsh Sharma submitted that the goods in question have been adulterated in order to classify them under a different Customs Tariff Heading so as to circumvent the import policy restrictions. Reliance is placed on the definition of "adulteration" under Section 2(a) of the Motor Spirit and High Speed Diesel (Regulation of Supply, Distribution and Prevention of Malpractices) Order, 2005, (in short 'Malpractices Order, 2005') issued by the Government in exercise

of powers conferred under Section 3 of the Essential Commodities Act, 1955.

5.1 It is further submitted that the sampling process conducted by the DRI was lawful and was carried out in the presence of representatives of the concerned parties. The samples were drawn container-wise after preparing the necessary panchnamas.

6. As previously recorded by us, we have examined the issue arising from the samples tested by MRPL for the declared product Industrial Oil (CTH-27101990) in our judgment dated 09.03.2026 passed in Special Civil Application No.16799 of 2025 and allied matters. The petitioner has also not denied, but has raised a new ground about taking the samples in absence of his authorized representative.

7. At the outset, we may say that the Court while exercising power under Article 226 of Constitution of India cannot go into the disputed question of fact whether the authorized person Shri Meet Madhukant Shah, who is a Custom Broker was present when the first sample was taken or not. The respondents have asserted that he was present, and his presence is recorded in the report signed by the panchas. It is not denied that when the second time the sample was collected on 24.11.2025 the very same person Shri Madhukant Shah was present on behalf of the petitioner.

8. As far as the second report dated 26.12.2025 prepared by MRPL is concerned, we find that the petitioner declared goods of Industrial Oil does not also meet with the parameters. Similar parameters and the test



report of Industrial Oil has been discussed by us at threadbare in the decision rendered in the Special Civil Application No.16799 of 2025 and allied matters dated 09.03.2026. Thus, we are not inclined to interfere with the decision of the authorities merely on an additional issue raised in the affidavit in reply dated 18.06.2026 doubting the presence of the authorized representative of the Custom Broker, Shri Madhukant Shah. Hence, since the said dispute falls within the realm of disputed question of fact and moreover the Court on an identical issue while examining the identical parameters of the test reports of MRPL has upheld the decision of the customs authority, we are not inclined to entertain this writ petition. The present writ petition is *rejected*.

(A. S. SUPEHIA, J)

(VAIBHAVI D. NANAVATI, J)

K.K. SAIYED/09