2026:DHC:8612

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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

% ***Date of Decision: September 29th, 2026***

\# **CNR No. DLHC010447932025**

\+ W.P.(C) 10083/2025 & CM APPL. 41867/2025

RAJIV KUMAR RISHI & ORS. .....Petitioners

Through: Ms. Jyoti Verma, Advocate (through VC).

versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMSCENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS & ORS. .....Respondents

Through: Mr. Anurag Ojha, CGSC.
Mr. Devvrat Yadav, SPC with Mr. Kartik Sharma, GP and Mr. Mauhan Chawla, Advocates for UOI.

CORAM:
HON'BLE MR. JUSTICE AMIT MAHAJAN

AMIT MAHAJAN, J. *(Oral)*

1. By the present petition, the petitioner seeks direction to the respondent authorities to consider issuance of license to all the petitioners to act as a custom broker under the Custom Brokers Licensing Regulations, 2018.

2. Succinctly put, the petitioners had appeared for the Customs Brokers Licensing Examination conducted as per Regulation 6 F Category Examination, 2025 on 18.03.2025. The said examination is governed by Regulation 6 of the Customs Brokers Licensing Regulations, 2018. The grievance of the petitioners, in substance, is





that the examination paper departed from the pattern followed for the preceding two decades and there was an allegedly disproportionate number of questions from Allied Acts. It is also the grievance of the petitioners that certain questions were erroneous or ambiguous and that the questions travelled beyond what could be reasonably expected of an aspirant.

3. Consequently, the petitioner seeks issuance of a direction to the respondents to issue license to the petitioners to act as a custom broker or seeks relaxation in the *six attempts* limit that is provided in the Custom Brokers Licensing Regulations, 2018.

4. The learned counsel for the petitioner urges that the question paper broke the pattern of the preceding past twenty years. She submits that previously the structure of the question paper focussed on '*major acts'* that include the Customs Act, 1962, the IGST Act, 2017, the Excise Act 1944, the Finance Act, 1994 along with its rules, regulations, notifications, circulars, and policies. She submits that for the past 20 years, the majority of questions pertained to the major acts and only 5%-10% questions were asked from the Allied Acts. She submits that in the examination conducted on 18.03.2025 as many as 65 out of the 150 questions were drawn from the Allied Acts.

5. *Per contra,* the learned CGSC for the respondent submits that the framing of the question conformed strictly to the prescribed procedure. He submits that the syllabus of the examination as prescribed under Clause 7 and sub clauses (a) to (r) of Regulation 6 of the Custom Brokers Licensing Regulations, 2018 expressly includes not only major acts but also allied acts relevant to the import and

export clearance process.

6. He submits that the inclusion of the questions from Allied Acts was made in full conformity with the statutory framework and the allegation that the same was out of syllabus is completely unfounded. He submits that the question paper for the year 2025 was prepared by qualified experts and were also duly vetted by the Committee constituted for the said purpose.

7. Having heard the counsel and perused the record, at the outset, it must be noted that the scope of judicial review in matters relating to competitive examinations is extremely limited. The Court does not sit in appeal over the decision of an examining body nor does it substitute its own opinion for that of subject experts. Judicial review is confined to examining the decision-making process and interference is warranted only when the process is vitiated by *mala fides*, arbitrariness, or patent illegality.

8. In the present case, the bone of contention stems from the assertion that there was a substantial deviation in the examination conducted on 18.03.2025 from the pattern followed for the past two decades. The petitioners contend that previously, the paper concentrated predominantly upon questions from major acts, however, the paper for the year 2025 increased the number of questions from the Allied Acts.

9. Having taken note of the arguments raised by the parties, this Court is not persuaded by the stance taken by the petitioners for the following reasons.

10. *Firstly*, merely because a stipulated pattern and proportion of

questions was followed for a prolonged period does not tantamount to mean that the concerned expert authorities are bound to follow the same in all subsequent years. The petitioners have failed to demonstrate any specific provision in the Custom Brokers Licensing Regulations, 2018 that prescribes a numerical ceiling on the questions to be asked from the major acts and allied acts.

11. *Secondly,* the Custom Brokers Licensing Regulations, 2018 expressly contemplate the inclusion of questions from allied acts and other laws for the time being in force applicable to EXIM trade and the rules and regulations made under these Acts insofar as they are relevant to clearance of goods through Customs. In that regard, Regulation 6(7) of the Custom Brokers Licensing Regulations, 2018 lays down as follows:

> *"(7) The examination may include questions on the following:*
> *(a) preparation of various kinds of bills of entry, bills of export, shipping bills, and other clearance documents;*
> *(b) arrival entry and clearance of vessels;*
> *(c) tariff classification and rates of duty;*
> *(d) determination of value of imported and export goods;*
> *(e) conversion of currency;*
> *(f) nature and description of documents to be filed with various kinds of bills of entry, shipping bills and other clearance documents;*
> *(g) procedure for assessment and payment of duty including refund of duty paid;*
> *(h) examination of goods at Customs Stations;*
> *(i) prohibitions on import and export;*
> *(j) bonding procedure and clearance from bond;*
> *(k) re-importation and conditions for free re-entry;*
> *(l) drawback and export promotion schemes including the Special Economic Zone scheme;*
> *(m) offences under the Act;*
> ***(n) provisions of the allied Acts including the Central Goods and Services Act, 2017 (12 of 2017) and section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Indian Explosives Act, 1884 (4 of 1884), the Destructive Insects and***

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Pests Act 1914 (2 of 1914), the Dangerous Drugs Act, 1930 (2 of 1930), the Drugs and Cosmetics Act, 1940 (23 of 1940), the Central Excise Act, 1944 (1 of 1944), the Copy Right Act, 1957 (14 of 1957), the Trade and Merchandise Marks Act 1958 (43 of 1958), the Arms Act 1959 (54 of 1959), the Patents Act, 1970 (39 of 1970), the Narcotics Drugs and Psychotropic Substances Act, 1985 (61 of 1985), the Environment (Protection) Act, 1986 (29 of 1986), the Foreign Trade (Development and Regulations) Act, 1992 (22 of 1992), the Foreign Exchange Management Act, 1999 (42 of 1999), the Design Act, 2000 (16 of 2000) and the Food Safety and Standard Act, 2006 (No. 34 of 2006) and other laws for the time being in force applicable to EXIM trade and the rules and regulations made under these Acts in so far as they are relevant to clearance of goods through Customs;

(o) provisions of the Prevention of Corruption Act, 1988 (49 of 1998);

(p) procedure for appeal and revision applications under the Act; and

(q) online filing of electronic bills of entry and shipping bills vide the Indian Customs and Central Excise Electronic Commerce or Electronic data interchange gateway (ICEGATE) and Indian Customs Electronic data Interchange System (ICES).

(r) ***knowledge of regulations, rules, notifications, etc. under the Customs Act and other Allied Acts.****"*

12. As is apparent from a reading of the Regulation 6(7) of the Custom Brokers Licensing Regulations, 2018 as quoted *supra*, the same specifically contemplates questions concerning Allied Acts, however, no specific demarcation on the ratio of questions to be asked from the Acts is provided.

13. Consequently, the petitioners' grievance that as many as 65 questions out of 150 questions were asked from Allied Acts and the same renders the question paper defective fails to find favour with this Court. What the petitioners essentially seek is a question-by-question academic adjudication of the examination paper which is not permissible.

14. In addition to this, the petitioners have also sought to impress

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upon this Court that some of the questions in the question paper were erroneous inasmuch as the said questions were not framed with proper precision which rendered the answers to those questions ambiguous. It has also been argued that these questions were out of syllabus and could not have been reasonably expected by the aspirants. For instance, the petitioners state that Question ID No. 149 asked "*How many digits are there in a PCIN (Primary Cargo Identification Number) assigned by Customs to identify a cargo contained in single Transport Document mentioning Actual Buyer and Seller?*". The correct alternative to the questions in the answer key was "18 digits". It is the petitioners' contention that the PCIN is generated by the Customs automated system and that its digit structure was not stated in the SCMTR provisions relevant to Customs Brokers. The challenge here thus pertains to the question being out of syllabus and not how the answer is demonstrably incorrect.

15. For question IDs 76, 72 and 74, the question provided the following:

> *"Question ID 76 What is the Customs Tariff Heading (CTH) of Mozzarella Cheese?*
> *A. 04061011*
> *B. 04061009*
> *C. 04061010 (Correct Alternative)*
> *D. 04061012*
> *Question ID 72*
> *What is the Customs Tariff Heading (CTH) of Tamarind Kernel Powder?*
> *(A) 13032910*
> *(B) 13022910*
> *(C) 13023910 (Correct Alternative)*
> *(D) 13033910*
> *Question ID 74*
> *What is the Customs Tariff Heading (CTH) of Sandalwood chips and dust?*

(A) 12119053
(B) 12119054
(C) 12119048
(D) 12119051 (Correct Alternative)"

16. For the aforementioned Question IDs 76, 72 and 74, the petitioners' principally object to the requirement of the candidates to be able to recall the precise eight-digit classifications in a closed-book examination. The grievance, in essence, thus pertains primarily to the difficulty of the question and not whether the question *per se* was erroneous or not.

17. Similarly, Question ID 86 asked the following:

"In the Foreign Trade Policy, 2023 how many categories of items are there in the SCOMET List?"
(A) 7
(B) 8
(C) 12
(D) 9 (Correct Alternative)

18. In the question ID 86, the grievance of the petitioners stem from the fact that the Categories as mentioned in the SCOMET List are numbered from Category 0 – Category 8, for which reason the correct alternative ought be to "8" and not "9" as provided in the answer key. It has consequently been asserted that the question is ambiguous and defective.

19. Similarly, Question ID 41 asked which offence punishable under Section 135 of the Customs Act would be non-bailable. The petitioners contend that Section 135 does not itself use the expression "non-bailable" and that the question improperly draws upon Section 104, concerning the power of arrest. The contention of the petitioners herein, however, does not necessarily demonstrate that the underlying proposition tested by the question was beyond the statutory



framework. The mere fact that the term "non-bailable" is not specifically mentioned in Section 135 does not, without more, establish that a candidate could not lawfully be tested on the consequence of the specified offence. The petitioners have therefore, at most, demonstrated a possible issue concerning the drafting precision of the question. They have however failed to demonstrate a patent error in the substantive legal proposition identified by the answer key.

20. On the other hand, in the counter affidavit, it has been asserted that every question and their corresponding answer were verified for its accuracy by the expert committee constituted for especially for the said purpose. It has consequently been asserted that since the legality and veracity of each question and answer was verified by the expert body, no ground to warrant exercise of jurisdiction under Article 226 of the Constitution is made out.

21. This Court has considered the case of the petitioners' in the best light and in the opinion of this Court, at the very highest, it is the case of the petitioners' that certain questions could have been framed with greater precision. The petitioners have however failed to demonstrate how the same is marred with glaring discrepancies. It is well settled that the key answer is to be presumed as correct unless, on the face of it, the same is demonstrated to be wrong. It is trite that the onus is on the candidate to not only demonstrate that the key answer is incorrect but also that the same is marred with a glaring mistake which is completely apparent and no inferential process or reasoning is required to show that the answer key is wrong [Ref. ***Kanpur***





***University v. Samir Gupta* : (1983) 4 SCC 309**]. The petitioners however have failed to demonstrate any such glaring error in the present case.

22. Even otherwise, the manner in which the questions are to be put to the candidates is a matter which is to be decided by the experts. Only because some candidates were confused by the manner in which narration of the situation was put in the question cannot be a ground to interfere with the opinion of the experts. The mere possibility of another interpretation, or the fact that the petitioners may have understood a question differently, does not establish that the answer accepted by the examining authority is demonstrably incorrect. This Court, even otherwise, cannot sit in appeal over the opinion of the experts and substitute its own view by re-examining the questions. Determination of the nature and standard of questions to be included in a competitive examination lies primarily within the province of subject experts, and courts do not possess the institutional competence to substitute their views for that of duly constituted expert bodies. Once the expert authority establishes that the paper was prepared within the notified syllabus and subjected to the prescribed expert process, the burden shifts heavily upon the challenger to demonstrate a patent defect [Ref. ***Chancellor v. Bijayananda Kar* : (1994) 1 SCC 169; *Sanchit Bansal & Anr v. Joint Admission Board & Ors* : 2012 (1) SCC 157**].

23. Mere disagreement with the proportion of questions, without demonstrating perversity or manifest error, cannot furnish a ground for judicial interference.





24. Further, merely because the question paper was difficult does not tantamount to mean that the same was illegal or defective and can also not be a ground to increase the number of attempts provided in the regulations or to issue a direction to the respondents to issue license to the petitioners to act as a custom broker. The petitioners have also unsuccessfully sought to impress upon this Court that the percentage of candidates succeeding in the examination conducted in the year 2025 is significantly lower than that of the preceding years. The same, as well, does not persuade this Court to grant any relief to the petitioners. The same paper was not only attempted by the petitioners but also by many others, and merely because only a small percentage of the candidates could succeed, is no ground to hold the examination defective or grant license to the petitioners.

25. In view of the aforesaid, no ground to exercise jurisdiction under Article 226 of the Constitution of India is made out.

26. The present petition is accordingly dismissed. Pending application also stands disposed of.

AMIT MAHAJAN, J

SEPTEMBER 29, 2026/𝒟𝒰

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