IN THE HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA

W.P.No.24402 OF 2026

28.07.2026

Between:
M /s.Skylark Office Machines, rep.by its
Proprietor, Mr.Rohit Jhunjhunwala

…Petitioner

A N D

Union of India, Rep. by its Secretary,
Department of Revenue,
Govt.of India, Ministry of Finance, New Delhi and others.

…Respondents

ORDER: *(per Hon'ble Sri Justice P.Sam Koshy)*

Heard Mr.Akkapeddi Srinivas , learned counsel for the petitioner and Mr. Dominic Fernandes, learned Senior Standing Counsel for the CBIC for respondent Nos.2 to 4. Perused the record.

2. The instant writ petition has been filed assailing the seizure memo dated 23.06.2026, issued by the 4th respondent with the further request to forthwith release the imported

consignment of the multifunctional devices (101 units) under Bill of Entry No.9487242, dated 25.05.2026.

3. Similar writ petitions of identical nature have already been considered by this Bench wherein by way of a conditional interim order this Bench had permitted the release of seized goods subject to the petitioner/importer fulfilling certain conditions.

4. One such writ petition is W.P.No.12489 of 2025; where the goods imported were seized by the Customs authorities and by virtue of the interim order of this High Court, the Customs authorities were ordered to release on the following conditions. For convenience, we reproduce paragraph Nos.26 & 27 of the order passed in the aforesaid writ petition hereinunder:

> 26. Thus, for all the aforesaid reasons, it is ordered that let the respondent authorities pass an order on the application filed by the petitioners for provisional release of the goods subject to the conditions that:
>
> a) The petitioner shall pay/deposit the enhanced duty amount. On receipt of such enhanced duty amount paid by the petitioners, the goods in question shall be released within a period of four (04) weeks thereafter.
>
> b) For payment of such duty, quantification shall be made by the Customs forthwith within one (01) week from the date of

receipt of a copy of this order. On receipt of such quantification, the payment shall be immediately made by the petitioners and on receipt of the payment in entirety, the goods shall be released as indicated above at the outer limit of four (04) weeks.

c) It is made clear that this order will not stand in the way for Customs Department to go ahead with the further proceedings including the adjudication in the manner known to law.

d) It is further made clear that so far as the condition of the petitioner that demmurage charges till date, for the goods be considered for waiver, in this regard, if any application is filed by the petitioners seeking such a waiver of demmurage charges, the same shall be considered and decided by the respondents objectively.

27. In addition, the petitioners are also directed to provide a bank guarantee worth 10 percent of the total price of the goods imported by them. Further, it is also ordered that in the event if the petitioners upon release of the goods provisionally make and sell the supply to their customers, details of the customers that of relevant price and details of the respective transactions shall be maintained and made available to the respondent authorities from time to time.

5. Pursuant to the said interim direction and upon the petitioner therein fulfilling the conditions stipulated by the High Court, the seized goods were released to the petitioner. The said order of releasing of the goods was subjected to challenge before the Hon’ble Supreme Court; where the Hon’ble Supreme Court in

SLP.No.42808/24, dated15.01.2025, has refused to interfere with the order passed by this Bench.

6. However, as regards the proceedings before the adjudicating authority is concerned, the Hon'ble Supreme Court permitted the adjudicating authority to proceed and decide the same strictly in accordance with law. The petitioner is also held entitled for participation in the adjudicating proceedings.

7. Pursuant to the disposal of the SLP, this Court has disposed of all such writ petitions whereby the goods were released and the proceedings were pending before the adjudicating authority.

8. Similar nature of facts are also there in the instant case also where the stage at this juncture is only the seizure memo and prayer is also only for an interim release of the seized goods.

9. In the factual matrix narrated in the preceding paragraphs, we are of the considered opinion that the instant writ petition also therefore can be disposed of at the admission stage itself. Reserving the right of the adjudicating authority to take appropriate decision

in the proceedings after permitting the petitioner to represent before the adjudicating authority:

10. Thus, for all the aforesaid reasons, it is ordered that let the respondent authorities pass an order on the application filed by the petitioners for provisional release of the goods subject to the conditions that:

a) The petitioner shall pay/deposit the enhanced duty amount. On receipt of such enhanced duty amount paid by the petitioners, the goods in question shall be released within a period of four (04) weeks thereafter.

b) For payment of such duty, quantification shall be made by the Customs forthwith within one (01) week from the date of receipt of a copy of this order. On receipt of such quantification, the payment shall be immediately made by the petitioners and on receipt of the payment in entirety, the goods shall be released as indicated above at the outer limit of four (04) weeks.

c) It is made clear that this order will not stand in the way for Customs Department to go ahead with the further proceedings including the adjudication in the manner known to law.

d) It is further made clear that so far as the condition of the petitioner that demurrage charges till date, for the goods be considered for waiver, in this regard, if any application is filed by the petitioners seeking such a waiver of demurrage charges, the same shall be considered and decided by the respondents objectively.

11. In addition, the petitioners are also directed to provide a bank guarantee worth 10 percent of the total price of the goods imported by them. Further, it is also ordered that in the event if the petitioners upon release of the goods provisionally makes and sell the supply to their customers, details of the customers that of relevant price and details of the respective transactions shall be maintained and made available to the respondent authorities from time to time.

12. Needless to mention that the adjudicating authority in the process of deciding the same would not be in any manner influenced by the order of conditional release ordered by this Court. The authority shall decide the same considering the objections and contentions that would be raised on either side.

13. Accordingly, this writ petition is allowed. There shall be no order as to costs.

Miscellaneous applications pending, if any, shall stand closed.

P.SAM KOSHY, J

NARSING RAO NANDIKONDA, J

28.07.2026
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