



2026:DHC:4817



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* IN THE HIGH COURT OF DELHI AT NEW DELHI

% Date of Decision : 21.05.2026+ CONT.CAS(C) 1244/2022

MS PRENDA CREATIONS P LTDPetitioner

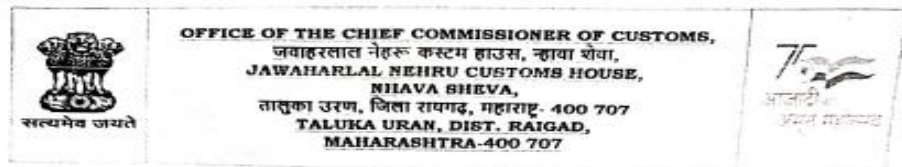
Through: Advocate (appearance not given).

versus

SH. VIVEK JOHRIRespondent

Through: Mr. Aditya Singhla, SSC, Mr. Akhil
Sharma and Mr. Dhananjay Gautam,
Advs.**CORAM:****HON'BLE MR. JUSTICE SACHIN DATTA****SACHIN DATTA, J. (ORAL)**

1. During the course of hearing, it transpires that an order dated 20.05.2026 has been passed by the Additional Commissioner (Customs), Central Intelligence Unit, JNCH, Mumbai Customs Zone-II. The same reads as under:



To.

Date:20.05.2026

M/s. Prenda Creations (P) Ltd.
Property No. 306, Industrial Area - 4, Ludhiana
Punjab 141003 India
Email: prendacreations@gmail.com

Gentlemen,

Subject: Reply to Prayer Nos. (ii), (iv) and (v) made in your complaint/request regarding clearance of dry dates imported vide Bills of Entry No. 2000268 dated 16.10.2022 and 2000269 dated 06.10.2022, and In-bond Bill of Entry No. 1000229 dated 06.10.2022 - reg.

Please refer to your letter/complaint dated 17.10.2022 on the above subject. The prayers and allegations made therein have been examined with reference to the records available with the Department.



2. As regards Prayer No. (ii), the allegation that the search, detention or examination undertaken by Customs officers was illegal, arbitrary or without jurisdiction is denied. The action was based on specific and credible intelligence relating to possible misdeclaration of country of origin and routing of goods through third countries. Such action was undertaken in discharge of statutory duties under the Customs Act, 1962.

3. Sections 105 and 110 of the Customs Act, 1962 empower the proper officer to conduct search and to seize goods, documents or things where there is reason to believe that they are relevant to proceedings

under the Act or that the goods are liable to confiscation. At the stage of investigation, the legal requirement is the existence of reasonable belief or credible information warranting verification; final proof of offence is not required before commencing lawful inquiry.

4. It is further clarified that where a DTA Bill of Entry is filed for movement of goods from a Special Economic Zone into the Domestic Tariff Area, such goods are deemed to be imported into India in terms of Section 30 of the SEZ Act, 2005 and are subject to assessment, examination, verification and investigation under the Customs Act, 1962. The jurisdictional Customs formation was, therefore, competent to verify the goods, documents, declaration, country of origin and admissibility of clearance.

5. No material has been produced to establish mala fide intention, personal bias, abuse of power or deliberate misconduct by any particular officer. Mere disagreement with the basis of investigation, or the assertion that no objectionable goods were ultimately found, does not retrospectively render the search, examination or detention unlawful. It is also noted that investigation has since been completed. Investigation Report has been issued on 11.12.2025 and Show Cause Notice has been issued on 16.04.2026. The factual and legal issues are now matters for adjudication, where all permissible defences may be raised.

6. As regards Prayer No. (iv), the Department is conscious of the need for expeditious handling of perishable consignments. JNCH has already issued Standing Order No. 02/2023 dated 10.01.2023 prescribing a Standard Operating Procedure for examination and clearance of fresh fruit consignments. In cases where no adverse intelligence exists and statutory requirements are satisfied, consignments are processed in the normal course in accordance with law.

7. However, perishability cannot be treated as a ground for unconditional or mechanical clearance where credible intelligence exists regarding misdeclaration, doubtful country-of-origin claim, forged documents, concealment, misuse of preferential benefit or violation of



import conditions. Deposit of duty, execution of bond or the perishable nature of goods cannot override the statutory obligation of Customs to verify suspicious consignments before clearance. The Department is required to maintain a balance between trade facilitation and enforcement.

8. As regards Prayer No. (v), the request for issuance of guidelines mandating expeditious verification of country of origin through the DRI office at UAE is not tenable at the level of Mumbai Customs Zone-II. Verification involving foreign customs authorities, overseas offices, issuing authorities or international channels is a matter of inter-agency coordination and policy-level procedure.

9. Country-of-origin verification is governed by the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 (CAROTAR, 2020), which provide a complete mechanism for administration and verification of origin under trade agreements. The proper officer may call for information from the importer, examine the authenticity and sufficiency of the Certificate of Origin and supporting documents, and, where required, initiate verification through the prescribed channels. CAROTAR, 2020 also casts a due-diligence obligation on the importer to possess and produce sufficient origin-related information.

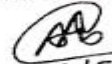
10. Further, for expeditious processing of Certificates of Origin under Preferential Trade Agreements, JNCH has issued Public Notice No. 55/2024 dated 24.06.2024 and has constituted an FTA Cell vide Public Notice No. 70/2024 dated 21.08.2024. Thus, institutional mechanisms already exist for examination of preferential origin claims. The mode and timeline of foreign verification depend upon the relevant agreement, documents, issuing authority, risk indicators and response from competent authorities.

The actions undertaken by the Department were within jurisdiction, supported by statutory authority, based on credible intelligence and carried out in good faith. The importer may submit all

evidence and legal submissions before the adjudicating authority in response to the Show Cause Notice.

This issues with the approval of the Commissioner of Customs (General), JNCH.

Yours faithfully,


20/5/26
(Ashwini Adivarekar)

Additional Commissioner of Customs
Central Intelligence Unit, JNCH
Mumbai Customs Zone-II



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2. Learned counsel for the respondent submits that in terms of the above order, the representation of the petitioner stands disposed of.
3. As such, it cannot be said that there has been any wilful disobedience on the part of the respondent with the directions contained in the order dated 02.11.2022 passed by this Court in W.P.(C) 15156/2022.
4. The present petition is accordingly, disposed of.
5. Needless to say, if the petitioner is aggrieved by the aforesaid order dated 20.05.2026, or on any other account, it shall be at liberty to avail appropriate remedies.

MAY 21, 2026/cl

SACHIN DATTA, J