Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench at Ahmedabad

REGIONAL BENCH-COURT NO.1

Customs Appeal No. 10305 of 2026-SM

(Arising out of Order in Original CUS/SIIB/INT/247/2026-Prev-O/o Commr-Cus-Prev-Jamn dated 08.04.2026 passed by the Commissioner of Customs (Preventive), Jamnagar)

VANDANA TRADING COMPANY **........Appellant**
Near Deepak Plywood, Durga Colony,
Rampura Road, Ward No. 21,
Sikar, Rajasthan, 332001.

VERSUS

Commissioner of CUSTOMS –
Customs (P) Jamnagar **.......Respondent**
Office of the Commissioner of Customs (Preventive),
Seema Shulk Bhavan, Jamnagar - Rajkot Highway,
Near Victoria Bridge, Jamnagar-- 361001, Gujarat

APPEARANCE:
Shri Manish Jain, Ms. Raksha Bhandari and Ms. Surbhi Chandani Advocates for the Appellant
Smt. Sunita Menon, Superintendent(AR) for the Respondent

CORAM:
HON'BLE SOMESH ARORA, MEMBER (JUDICIAL)

Final Order No. 10312/2026

DATE OF HEARING/ DECISION: 24.04.2026

SOMESH ARORA

1. In the instant case, the imported goods are Roasted Areca Nuts, which were declared to be fit for human consumption. The goods were subjected to testing and the test report also favoured the appellant, indicating that the damage by insects was 2.9%, which is within the permissible limit of 3% under the relevant regulations, thereby certifying the goods as fit for human consumption. However, the Department, on its own, conducted a re-test on the ground that the reported damage of 2.9% was very close to the permissible limit. The learned Advocate submits that the Department's own test report is in favour of the appellant and there was no justification for re-testing.

2. The learned Authorised Representative was specifically asked as to the reason for undertaking suo motu re-testing despite the report being favourable. It was submitted that the re-test was conducted as the case was borderline.

3. On consideration, even if the submission of the Department is accepted, there appears to be no valid justification for continued detention of the goods.

The Department is at liberty to retain samples, if necessary, and allow clearance of the goods without delay. Any further retention at the port would only result in further deterioration due to insect infestation, ultimately rendering the goods unfit for human consumption, which cannot be permitted on account of administrative delay.

4. Accordingly, the goods deserve to be released forthwith. However, by way of abundant caution, the Department may take a bond from the appellant. The goods shall be released within two weeks from the date of receipt of this order, subject to the appellant furnishing the requisite documents.

5. The appeal is partly allowed.

(Dictated and pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Bharvi