From No. J(2)

In The High Court at Calcutta

An Appeal from its Constitutional Writ Jurisdiction
Original Side

Reserved On : 14.10.2026
Pronounced On :15.10.2026

Coram: The Hon'ble Justice Rajarshi Bharadwaj
&
The Hon'ble Justice Sudip Deb

APO 45 of 2026
With
GA 1of 2026

Additional Director General, Directorate of Revenue Intelligence, Kolkata
... Appellant

- Vs –
-

M/s. Credence International & Ors.
... Respondents

With

APOT 159 of 2026
With
GA 2 of 2026

Commissioner of Customs (Preventive),
Customs House, Kolkata

...Appellant

- Vs -

M/s Credence International & Ors.

...Respondents

Present:

Mr. Kaushik Dey, Adv.
Mr. Tapan Bhanja, Adv.
Ms. Debjani Halder, Adv.

...for the Appellant in APO 45 of 2026

Mr. Bhaskar Prosad Banerjee, Adv.
Mr. Anurag Roy, Adv.

...for the Appellant in APOT 159 of 2026

Mr. AK Jayraj, Adv.
Mr. Akash Dutta, Adv.
Mr. Aditya Dutta, Adv.

...for the Respondent no.1 in APO 45 of 2026
& APOT 159 of 2026

Mr. Amit Meharia, Adv.
Ms. Tannistha Singh, Adv.
Ms. Paramita Banerjee, Adv.
Mr. Rohan Raj, Adv.

...for the Respondent no.3/FSSAI

Rajarshi Bharadwaj, J :-

1. This intra-court appeal arises out of a judgment and order dated July 15, 2026, passed by the Hon'ble Single Judge in W.P.O. No. 263 of 2026 (along with connected W.P.O. No. 262 of 2026). The underlying legal dispute concerns the

jurisdictional intersection between the Customs Act, 1962 and the Food Safety and Standards (FSS) Act, 2006, regarding the statutory authority to draw samples, classify goods and investigate revenue fraud in imported food consignments. The controversy spans on a import consignment of foreign-origin Areca nuts intercepted by the Directorate of Revenue Intelligence (DRI) and Customs authorities at Inland Container Depot (ICD) Durgapur upon allegations of intentional tariff misdeclaration to evade customs duties and circumvent Minimum Import Price (MIP) restrictions.

2. The factual background of the import transaction originated when the importing entity M/s Credence International (IEC: AJLPK2889F) procured a foreign-origin consignment from Belawan Port, Indonesia, arriving under Import General Manifest (IGM) No. 1152662 dated August 31, 2025 at Kolkata Port, followed by in-bond transshipment to ICD Durgapur. On September 11, 2025, the importer filed Bill of Entry No. 4451174 declaring the cargo as "Roasted Areca Nuts" under Customs Tariff Heading (CTH 20081991), comprising three containers (TIDU5213432, TIDU5229125 and TIDU5228026) weighing 84.48 metric tons with an assessable value of Rs.1,12,21,197/-.

3. Based on specific intelligence indicating that prohibited foreign-origin dried Areca nuts (CTH 080280) were misdeclared as roasted Areca nuts to

bypass DGFT MIP conditions and CBIC Tariff Values, the DRI Kolkata Zonal Unit issued an Alert Notice on September 15, 2025, holding the consignment and preventing its routing to the Food Import Clearance System (FICS) on ICEGATE. Jurisdictional Customs and DRI officers examined the cargo on September 22, 2025 and recorded statements under Section 108 of the Customs Act (including that of Jainendra Kothari on September 25, 2025, revealing intentionally deleted digital communications). Representative samples drawn under Section 144 of the Customs Act on September 24, 2025, were sent to the National Food Laboratory (NFL), Kolkata, which issued test reports on September 26, 2025, declaring the samples unsafe under Section 3(1)(zz) of the FSS Act due to mould, insect infestation and excessive aflatoxin content. Consequently, Customs seized the three containers under Section 110(1) of the Customs Act on October 07, 2025. Upon the importer's re-testing request, samples dispatched to the Central Revenues Control Laboratory (CRCL), New Delhi, were initially reported on December 18, 2025 as "other than roasted areca nut", with final CRCL reports dated March 12 and 13, 2026 (following redrawn samples on January 22 and February 20, 2026) confirming the cargo was misdeclared and unfit for human consumption, culminating in a formal show cause notice on September 11, 2026.

4. Challenging the Customs sampling and seizures, the importer filed writ petitions (W.P.O. No. 263 of 2026) before the High Court, seeking directions for fresh sampling strictly through FSSAI-authorized officers under Section 47(5) of the FSS Act, 2006. On July 15, 2026, the Hon'ble Single Judge allowed the writ petitions, holding FSSAI officers to be the sole competent authority to draw samples from imported food articles, declaring Customs sampling illegal and void, quashing the NFL and CRCL reports and ordering fresh sampling for referral testing at CFL Kolkata. Aggrieved by this decision, the appellant/revenue preferred the present intra-court appeals, submitting that the Hon'ble Single Judge erred in holding that the FSS Act completely eclipses the Customs Act, thereby overriding Customs' independent statutory powers under Section 144 of the Customs Act to examine, sample and classify imported cargo for tariff assessment and revenue protection.

5. The Learned counsel appearing for the appellant revenue submits that the Hon'ble Single Judge committed a gross error of law in holding that the Food Safety and Standards Act, 2006 (FSS Act) completely eclipses the Customs Act, 1962 regarding the sampling and examination of imported food consignments. It is submitted that the Single Judge failed to harmoniously construe the two enactments, which occupy entirely distinct legislative fields and operate

concurrently at the border. While the FSS Act is a public health statute designed to ensure that food articles entering domestic markets are safe and wholesome, the Customs Act, 1962 is a border enforcement and fiscal statute governing import control, import manifests under Section 30, entry under Section 46, customs custody under Section 45, self-assessment under Section 17, tariff classification, assessment, valuation, revenue protection, enforcement of prohibitions and investigation of customs offenses such as duty evasion and circumvention of the Minimum Import Price (MIP) regime. Both statutes coexist, as explicitly acknowledged by Section 25(1)(iii) of the FSS Act, which mandates that no person shall import food in contravention of the FSS Act or any other Act, including the Customs Act.

6. The Learned counsel submits that Section 144 of the Customs Act, 1962 confers plenary and independent statutory power upon the Proper Officer to take samples of imported goods for examination, testing, ascertaining value or for any other purposes of the Customs Act. Pursuant to Section 2(34) read with CBIC Notification No. 26/2022-Customs (N.T.), Intelligence Officers of the Directorate of Revenue Intelligence (DRI) are designated Proper Officers empowered to exercise powers under Section 144. The intentional misdeclaration and misclassification of dried areca nuts under CTH 080280 as

roasted areca nuts under CTH 20081991 create immediate liability for confiscation under Section 111(m) and penal action under Sections 112 and 114AA of the Customs Act, 1962. By declaring that FSSAI authorized officers are the sole competent authority to draw samples and holding Customs sampling void, the Hon'ble Single Judge virtually rendered Section 144 of the Customs Act completely otiose, stripping border authorities of statutory investigative powers.

7. It is further submitted that Customs acts as the primary border agency responsible for overall import regulation, whereas specialized Participating Government Agencies (PGAs) such as CDSCO/Drug Controller for pharmaceuticals, Plant/Animal Quarantine for biosecurity, BIS for quality standards and FSSAI for food safety are engaged depending upon the confirmed nature of the goods. Crucially, tariff classification, i.e., determining whether an item is raw, dried or roasted areca nut is antecedent to food safety clearance. Customs determines what the commodity is for tariff purposes, whereas FSSAI merely certifies whether the item is safe for human consumption once classified. By filing a Bill of Entry, the importer voluntarily invoked the jurisdiction of the Customs Authority, initiating proceedings under the Customs Act where the Proper Officer lawfully drew samples under Section 144 to detect misdeclaration

and duty evasion. Consequently, food safety legislation cannot be invoked to displace the investigation conducted within the four corners of the Customs Act.

8. The Hon'ble Single Judge misinterpreted Section 89 of the FSS Act by extending its overriding effect beyond food safety standards to nullify express powers conferred under the Customs Act. Section 89 gives the FSS Act overriding effect only regarding food safety standards where direct inconsistency exists, but it does not override or exclude Customs' independent mandate to detect fiscal fraud, enforce import restrictions and protect national revenue. When the Parliament enacted the FSS Act in 2006 to consolidate fragmented food laws, it consciously left Section 144 of the Customs Act untouched. Furthermore, Section 25(1)(iii) of the FSS Act and the FSS (Import) Regulations, 2017 repeatedly refer to the Customs Act regarding detention, confiscation under Section 110, re-export and disposal, demonstrating Parliamentary intent for both statutory mechanisms to coexist at the border.

9. Learned counsel also submits that executive instructions, such as CBIC Instruction No. 04/2026-Customs, which identify FSSAI Authorized Officers for routine food clearance, cannot override or curtail statutory powers conferred on Customs officers under Parliamentary enactments. At ports where FSSAI officers are absent, Customs officers are delegated FSSAI powers, but such

delegation does not strip Customs officers of their independent statutory identity or Section 144 powers under the Customs Act. Moreover, the impugned judgment contains internal contradictions. While paragraph 46 accepts that Customs officers retain Section 144 powers to draw samples for classification, valuation and misdeclaration, paragraph 48 contradicts this finding by ruling that Customs lacks power to classify food and that FSSAI alone has sampling authority.

10. The Hon'ble Single Judge misapplied judicial precedents in reaching its conclusions. The Hon'ble Single Judge mistakenly referred to ***NBG International Private Limited v. The Union of India*** in ***WP no. 3161 of 2026*** as a Supreme Court judgment, whereas it is a decision of the Division Bench of the Bombay High Court. In addition, ***NBG International (supra)*** pertained to secondary sampling after FSSAI had already issued a No Objection Certificate (NOC) during routine import clearance, whereas the present case involves an initial anti-fraud investigation based on specific intelligence. Similarly, the reliance placed on ***M/s Unik Tradersrep by its Legal Heir Shri Asif H. Tharav. Commissioner of Customs and others*** reported in ***2025 SCC OnLine Mad 9027*** is factually distinguishable, as that decision affirmed that

FSSAI certification does not conclude questions of tariff classification under the Customs Tariff Act.

11. The appellant/revenue submits that both expert government laboratories, the National Food Laboratory (NFL), Kolkata and the Central Revenues Control Laboratory (CRCL), New Delhi independently analysed the consignment and reached concurrent conclusions. Both laboratories established that the goods were misdeclared to evade high tariff values and MIP conditions and both declared the samples unsafe and unfit for human consumption due to mould, insect infestation and excessive aflatoxin content. The Hon'ble Single Judge failed to assign due weight to these expert technical findings before quashing the test reports. The impugned judgment creates a precedent that severely impairs DRI and Customs anti-fraud operations, allowing unscrupulous importers to use the "food" label as a shield against customs scrutiny for misdeclaration and fiscal fraud, thereby jeopardizing national revenue and public health.

12. Therefore, it is submitted that the directions issued by the Hon'ble Single Judge mandating fresh sampling, videography, strict timelines for testing, release of goods and waiver of demurrage travel far beyond the scope of judicial review under Article 226 and substitute statutory procedure. While the writ

petitioner primarily prayed for fresh sample drawal under FSSAI regulations, the Hon'ble Single Judge made out a third-party case and granted relief exceeding the prayers in the writ petition. Furthermore, the Hon'ble Single Judge failed to maintain the legal distinction between routine food import clearance and an intelligence-driven investigation into fiscal fraud. Thus, the impugned order was passed without affording the revenue an opportunity to file an affidavit-in-opposition, violating principles of natural justice and rendering the order perverse and liable to be set aside.

13. Learned Counsel appearing for the respondent no. 1, being the petitioner firm M/s Credence International, submits that the respondent/petitioner lawfully imported a consignment of "Roasted Areca Nuts" under Bill of Entry No. 4451174 dated 11.09.2025 at ICD Durgapur, declaring the cargo under Chapter Heading CTH 2008 as "other roasted nuts" at a declared price in the invoice exceeding Rs. 351 per kilogram, thereby fully complying with the prescribed Minimum Import Price (MIP) notifications and enjoying free import policy under the Ministry of Commerce. It is submitted that the allegations of misdeclaration and misclassification levelled by the appellant/revenue are entirely baseless and factually incorrect.

14. Learned Counsel appearing for the respondent no.1 further submits that since the imported article constitutes a food item, the statutory power to draw representative samples rests exclusively with the Authorized Officer of the Food Safety and Standards Authority of India (FSSAI) under Section 47(5) and Section 25 of the Food Safety and Standards (FSS) Act, 2006 read with Regulation 13(1) of the FSS (Import) Regulations, 2017. The action of Directorate of Revenue Intelligence (DRI) officers in unilaterally drawing samples on September 22, 2025 without the presence or participation of an FSSAI Authorized Officer and directly forwarding them to the National Food Laboratory (NFL), Kolkata, was completely without jurisdiction, illegal and in direct violation of statutory mandates. Consequently, the subsequent seizure of the consignment under Section 110(1) of the Customs Act, 1962 is null and void.

15. It is submitted that the testing and re-testing procedures adopted by the appellant/revenue suffered from grave legal infirmities. The initial test report from NFL Kolkata was issued without following the procedure contemplated under the FSS Act and was initially withheld from the importer, being disclosed only during subsequent enquiry under summons. Furthermore, when re-testing was requested pursuant to CBIC Circular No. 30/2017-Cus, samples were sent to the Central Revenues Control Laboratory (CRCL), which is not a notified

Referral Laboratory under Section 43(2) of the FSS Act or the official FSSAI Gazette Notification dated January 12, 2017. Re-testing of food imports can legally be conducted only by an FSSAI-recognised Referral Laboratory. Moreover, in a Review Application under Regulation 15 of the FSS (Import) Regulations, 2017, the Regional Director (Review Officer), FSSAI, Eastern Region, explicitly ruled on April 27, 2026 that the failure to process the consignment through the Food Import Clearance System (FICS) and the unauthorized drawal of samples by DRI violated the FSS Act and accordingly directed fresh sampling by an FSSAI Authorized Officer for analysis by a referral laboratory. Learned Counsel also relies upon the Division Bench decision of the Madras High Court in ***The Commissioner of Customs (Imports) v. M/s Prakruthi Traders (W.A. No. 2949 of 2026)***, holding that for food consignments, Section 144 of the Customs Act must be read harmoniously with the FSS Act, rendering unilateral sampling by Customs officers impermissible.

16. Learned Counsel submits that under Section 89 of the FSS Act, 2006, the provisions of the FSS Act override the Customs Act, 1962 insofar as the sampling and safety testing of imported food items are concerned. While Customs officers possess general powers under Section 144 of the Customs Act, specific government notifications, including DGFT Notification No. 57/2015-

2020 and CBIC Instruction No. 04/2026-Customs, explicitly mandate that FSSAI Authorized Officers handle food import clearances. CBIC Instruction No. 04/2026 does not delegate FSSAI powers to Customs officers in the absence of FSSAI officials. The revenue cannot override its own executive instructions and statutory rules. Therefore, the Hon'ble Single Judge rightly quashed the unauthorized laboratory reports, maintained the ratio in ***M/s Unik Traders (supra)*** and properly directed fresh sampling through FSSAI Authorized Officers to ensure testing by an authorized Referral Laboratory.

17. Learned Counsel appearing for the proforma respondent no. 3, the Food Safety and Standards Authority of India (FSSAI), submits that FSSAI is a statutory body established under Section 4 of the Food Safety and Standards Act, 2006, mandated to lay down science-based standards and regulate food imports to ensure safe and wholesome food for human consumption. It is submitted that the relevant Bills of Entry filed by the importer through the Customs ICEGATE system were never routed to FSSAI's Food Import Clearance System (FICS) for processing. In the absence of such routing, the statutory mechanism under Regulation 5 of the FSS (Import) Regulations, 2017 does not commence and the Authorized Officer of FSSAI acquires no jurisdiction to scrutinize import documents, conduct visual inspections or draw samples. The

role of FSSAI in inspecting and sampling imported goods begins only when a Bill of Entry is explicitly referred to it based on the risk-based framework under Regulations 11(1) and 13(2)(a).

18. Learned Counsel further submits that the commencement of import under the Customs Act, 1962 and subsequent food safety clearance represent two distinct stages. Entry into Indian territorial waters brings cargo under Customs control, where goods remain "imported goods" under Section 2(25) and Section 45 of the Customs Act until granted "Out of Charge" under Section 47 for home consumption. Consequently, the appellant investigative agency (DRI/Customs) is fully competent to conduct independent investigations under the Customs Act, 1962 when Bills of Entry are not transmitted to FSSAI. While testing undertaken by Customs during its fiscal investigation may serve Customs proceedings, it cannot replace or dispense with mandatory sampling and testing by an authorized FSSAI officer whenever a formal determination regarding food safety and fitness for human consumption is required under the FSS Act regime. FSSAI's NOC or NCC constitutes a necessary regulatory clearance prior to domestic release and notably, no allegations were levelled against FSSAI in the original writ petition.

19. Having heard the Learned Counsel for the parties and perused the records, this Court is of the opinion that the Customs Act, 1962 and the Food Safety and Standards Act, 2006 (FSS Act) operate in distinct, concurrent and non-conflicting legislative fields and must be read harmoniously rather than in a manner that renders express statutory powers under either enactment nugatory. The Customs Act, 1962 is a fiscal, border-enforcement and regulatory statute governing import control, import manifests under Section 30, entry under Section 46, customs custody under Section 45, self-assessment under Section 17, tariff classification, valuation, revenue protection, enforcement of prohibitions, seizure under Section 110, confiscation under Section 111(m) and the investigation of fiscal fraud under Section 108. Conversely, the FSS Act, 2006 is a public health enactment designed to lay down science-based standards to ensure that food articles entering domestic markets are safe and wholesome. Neither statute eclipses the other at the border. In fact, Section 25(1)(iii) of the FSS Act explicitly mandates that no person shall import any article of food in contravention of the FSS Act or "any other Act for the time being in force", which indisputably includes the Customs Act, 1962. This statutory cross-reference demonstrates express the parliamentary intent for both regulatory mechanisms to coexist concurrently at the border.

20. Under Section 144 of the Customs Act, 1962, the proper officer is expressly authorized to take samples of imported goods for examination, testing, ascertaining value or "for any other purposes of this Act". Pursuant to Section 2(34) read with CBIC Notification No. 26/2022- Customs (N.T.), Intelligence Officers of the Directorate of Revenue Intelligence (DRI) are designated Proper Officers fully empowered to exercise powers under Section 144. This statutory power is plenary and is not curtailed by the physical or edible description of the cargo. Cargo brought into Indian territorial waters remains "imported goods" under Customs control within the meaning of Section 2(25) and Section 45 of the Customs Act until granted "Out of Charge" for home consumption under Section 47. Food items do not lose their identity as imported goods, nor do they enjoy immunity from Customs inspection or sampling, merely because their safety and fitness for human consumption may subsequently fall for examination under the FSS Act regime.

21. Crucially, determining the true identity and tariff classification of an imported commodity specifically, whether a shipment consists of prohibited or restricted dried Areca nuts under CTH 080280 or processed Roasted Areca nuts under CTH 20081991 is an antecedent statutory requirement under the Customs Tariff Act, 1975. Customs authorities must first establish what the

commodity actually is to detect misdeclaration, duty evasion or circumvention of Minimum Import Price (MIP) restrictions imposed under DGFT notifications. The function of FSSAI, on the other hand, is limited to certifying whether the item is safe for human consumption once its commodity identity is presented for clearance. Food safety legislation cannot be invoked as a shield to oust or displace antecedent threshold investigations conducted by Customs authorities into tariff classification and fiscal fraud.

22. Rejection and seizure of goods under Section 110 of the Customs Act by Customs authorities based on laboratory findings of unfitness or contamination does not constitute an usurpation of FSSAI's authority to grant statutory food-safety clearances (NOC/NCC). While Customs authorities do not issue administrative NOCs certifying food as fit for domestic market release, Customs is statutorily mandated under Section 110, Section 111(d) and Section 111(m) of the Customs Act to enforce import prohibitions and prevent the entry of non-compliant or hazardous goods into the country. Under Section 25(1)(iii) of the FSS Act, no person shall import food in contravention of the FSS Act or any other law. Consequently, when scientific testing conducted by an accredited or FSSAI-notified laboratory (such as the National Food Laboratory, Kolkata) or the Central Revenues Control Laboratory (CRCL, New Delhi) reveals that an

imported consignment is mould-damaged, insect-infested, toxic or unsafe under Section 3(1)(zz) of the FSS Act, the cargo becomes a prohibited import by operation of law. Customs' action in seizing and rejecting such cargo under Section 110 is an exercise of border protection jurisdiction to enforce statutory import prohibitions and protect public health concurrently. This enforcement action operates independently of FSSAI's statutory role in certifying market release for home consumption under Section 47.

23. The Hon'ble Single Judge misconstrued the provision in extending the overriding effect under Section 89 of the FSS Act beyond its statutory boundaries. Section 89 gives overriding effect to the FSS Act only in respect of direct inconsistencies concerning food safety standards. It does not extinguish or exclude the independent mandate of Customs officers to conduct antifraud investigations, draw diagnostic samples under Section 144 or enforce import prohibitions. Furthermore, under Regulation 5 of the FSS (Import) Regulations, 2017, FSSAI's exclusive sampling procedure for routine food import clearance commences only after a Bill of Entry is transmitted and routed to the Food Import Clearance System (FICS) on the ICEGATE portal. Where a Bill of Entry is held under an intelligence-driven Alert Notice prior to FICS routing, FSSAI does not acquire exclusive sampling jurisdiction to the total exclusion of Customs

officers. This Court further holds that executive instructions, such as CBIC Instruction No. 04/2026- Customs or DGFT notifications identifying Participating Government Agencies (PGAs) for routine clearance, cannot override, curtail or restrict statutory powers conferred on Proper Officers under Section 144 of the Customs Act. Administrative guidelines designed for inter-agency coordination during routine clearances cannot strip Customs officers of their independent statutory identity or border enforcement jurisdiction during an anti-fraud investigation.

24. Due weight was not accorded to the concurrent technical findings recorded by two expert government-approved laboratories. Both the National Food Laboratory (NFL), Kolkata (vide Report Nos. G.14-8/2025-2018, 2019 and 2010) and the Central Revenues Control Laboratory (CRCL), New Delhi (vide reports dated March 12 & 13, 2026) independently established that the goods were misdeclared as roasted areca nuts to evade high tariff values and MIP conditions. Moreover, both scientific bodies independently declared the samples unsafe and unfit for human consumption under Regulation 2.3.55 of the FSS Regulations, 2011 and Section 3(1)(zz) of the FSS Act due to mould damage, insect infestation and aflatoxin levels exceeding permissible limits. Quashing

these expert scientific reports without adequate material severely compromised both national revenue and public health.

25. Furthermore, ***NBG International (supra)*** pertained to secondary sampling conducted after FSSAI had already issued a No Objection Certificate (NOC) during routine clearance, whereas the present case involves an initial anti-fraud investigation prior to NOC issuance. Similarly, ***M/s Unik Traders (supra)*** explicitly affirmed that FSSAI certification does not conclude questions of tariff classification under the Customs Tariff Act, thereby supporting, rather than restricting, Customs' independent statutory mandate. Likewise, the decision in ***The Commissioner of Customs (Imports) v. M/s Prakruthi Traders (W.A. No. 2949 of 2026)*** is factually distinguishable, as that case involved retention on mere suspicion without a formal seizure memo or intelligence of fiscal fraud, whereas the present case entails an intelligence-driven seizure under Section 110 supported by concurrent laboratory reports confirming misdeclaration and hazardous contamination.

26. This Court also find that evidentiary and procedural challenges regarding sampling drawal, laboratory testing methodology, chain of custody or report admissibility are matters to be adjudicated within the statutory framework of Customs proceedings specifically during the adjudication of show cause notices

under Sections 122 and 124 of the Customs Act. Quashing sampling proceedings and laboratory test reports prematurely under Article 226 writ jurisdiction prior to statutory adjudication disrupts the statutory mechanism and exceeds the settled scope of judicial review.

27. Therefore, the directions issued by the Hon'ble Single Judge mandating compulsory fresh sampling, videography, fixed 5-days laboratory timelines, mandatory release of cargo within 24 hours and blanket restraint against demurrage or detention charges from April 27, 2026, travelled far beyond the prayers in the writ petition and substituted statutory administrative procedures. Such sweeping directions exceed the permissible boundaries of judicial review under Article 226 of the Constitution of India.

28. Accordingly, the impugned judgment and order passed by the Hon'ble Single Judge dated July 15, 2026 is hereby set aside to the extent that it declared FSSAI authorized officers as the sole competent authority to draw samples for every purpose and quashed the Customs sampling, NFL and CRCL laboratory reports. A Proper Officer of Customs may lawfully draw samples under Section 144 of the Customs Act, 1962 for Customs examination, tariff classification, valuation and investigation, even where the imported goods are food articles. The directions for compulsory fresh sampling, videography, fixed

laboratory timelines, cargo release and demurrage waivers are hereby vacated. The Customs authorities shall proceed with the pending show cause notice adjudication strictly in accordance with law.

29. There shall be no order as to costs.

30. The appeal and all connected applications stand disposed of.

31. Urgent photostat certified copy of this judgment, if applied for, be supplied to the parties upon compliance with requisite formalities.

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[Rajarshi Bharadwaj, J]

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[Sudip Deb, J]

Kolkata
15.10.2026
PA (BS)