



2026:AHC-LKO:19362-DB

A.F.R.

**HIGH COURT OF JUDICATURE AT ALLAHABAD  
LUCKNOW**

**WRIT TAX No. - 258 of 2026**

M/s J.K. Enterprises Thru. Proprietor Smt. Jasvinderkaur  
.....Petitioner(s)

Versus

Commissioner of Customs (Preventive) U.P. and Uttarakhand Lko. and 2  
others  
.....Respondent(s)

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Counsel for Petitioner(s) : Yogesh Chandra Srivastava,  
Counsel for Respondent(s) : Kuldeepak Nag (K.D.Nag), Kuldeep  
Srivastava

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**WITH**

**WRIT TAX No. - 254 of 2026**

M/S Damroo Enterprise Thru. Proprietor Mr.  
Shashikant Mishra  
.....Petitioner(s)

Versus

Commissioner Of Customs (Preventive) U.P. And  
Uttarakhand Lko. And 2 Others  
.....Respondent(s)

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Counsel for Petitioner(s) : Raghvendra P. Singh  
Counsel for Respondent(s) : Kuldeepak Nag (K.D.Nag), Kuldeep  
Srivastava

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**WITH**

**WRIT TAX No. - 253 of 2026**

M/S J.K. Enterprises Thru.  
Proprietor Jasvinder Kaur

.....Petitioner(s)

Versus

Commissioner Of Customs  
Preventive U.P. And Uttarakhand  
Indirect Tax Lko. And 2 Others

.....Respondent(s)

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Counsel for Petitioner(s)	:	Yogesh Chandra Srivastava
Counsel for Respondent(s)	:	Kuldeepak Nag (K.D.Nag), Kuldeep Srivastava

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**WITH**

**WRIT TAX No. - 245 of 2026**

M/S Damroo Enterprise Thru.  
Its Shashikant Mishra

.....Petitioner(s)

Versus

Commissioner Of Customs  
Preventive U.P. And Uttarakhand  
Apraatyaksh Kar Bhawan Lko. And  
2 Others

.....Respondent(s)

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Counsel for Petitioner(s)	:	Raghvendra P. Singh
Counsel for Respondent(s)	:	Kuldeepak Nag (K.D.Nag), Kuldeep Srivastava

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**Court No. - 3**

**HON'BLE SHEKHAR B. SARAF, J.  
HON'BLE MANJIVE SHUKLA, J.**

1. Counter affidavits filed by the respondents in Writ Tax No. 258 of 2026, Writ Tax No. 254 of 2026, Writ Tax No. 253 of 2026 and Writ Tax No. 245 of 2026 are taken on record.
2. Heard learned counsel for the petitioner and Sri Kuldeep Srivastava, learned counsel for the customs authorities.
3. The above writ petitions deal with a similar issue of seizure of areca nuts by the customs officials and have been accordingly heard out together. In light of the same, common judgement shall apply to all the four writ petitions i.e. Writ Tax No. 258 of 2026, Writ Tax No. 254 of 2026, Writ Tax No. 253 of 2026 and Writ Tax No. 245 of 2026.
4. For ease of the understanding, we are dealing with Writ Tax No. 258 of 2026 and the facts of the same are provided below:-
5. The areca nuts were seized by the authorities on 11.11.2025 on the basis that the said areca nuts were of foreign origin and were not fit for human consumption. In this particular case, the customs authorities sent the goods for testing to the Arecanut Research and Development Foundation that provided a report dated December 4, 2025 which is delineated below:-

**"IDENTIFICATION OF ORIGIN**

*Based on Cut test, Appearance, Size, etc*

**Observations:**

**1. Country of origin of Arecanut:** *The samples supplied are of red sliced arecanut types. The nuts are mostly round to oval in shape and medium in size. The inside portion of Arecanuts exhibits marbled colour with uniform dark brown alternating with white portion. This resembles to the Arecanuts of India.*

**2. Whether it is fit for human consumption or not:** *The nuts are fairly good and fit for human consumption.*

**3. Whether both sample (pertaining to Case No. 8/2025-26 dt 11.11.2025) are having same quality or can be distinguished on the basis of quality?**  
Both the samples look alike.

**4. Whether it is dried Arecanut or roasted one?** Both the samples are of red sliced arecanut types and not roasted. For preparing such sliced red arecanut types the immature arecanuts are harvested, dehusked, sliced, boiled, coated with areca tannin (which is brown in colour) and dried. Hence, the arecanuts look brownish as shown in the reference photograph. Boiling is the usual process involved in the preparation of red arecanut types.

Date: 4-12-2025

Tested by:  
**Sri Govinda Bhat S**  
**Arecanut Specialist**  
**ARDF**  
**MANGALURU**

Approved by:  
**Dr. S. Keshava Bhat**  
**Executive Officer**  
**ARDF**  
**MANGALURU."**

6. Being dissatisfied by the said report, the customs authorities once again sent the sample of goods to a different laboratory being the Central Revenue Control Laboratory, IARI, Hill Side Road, Pusa Campus, New Delhi which provided the following report:-

**"TEST REPORT**

**Reported date: 05.01.2016**

**Dated: 11.11.2025**

**1. Lab No: CRCL/Food/08/1125 (Prev)/Dated: 26.11.2025**

**2. Case No.: 08/2025-26**

**3. C. No: GEN/INV/Misc/417/2025 1764.13.11.25**

**4. Name Contact information of customer: Assistant Commissioner, Cus(Prev), Lucknow**

**5. Description of sample: Said to be Foreign origin Arecanut**

**Report: The sample as received is in the form of dark brown coloured hard split nuts of irregular shape and sizes. It has the characteristics of Betel nut/Areca nut as per Regulation No. 2.3.55 of Food Safety & Standards Regulation 2011 and IS 16962:2018. Based on the physical appearance, colour and moisture content of the sample, it is other than roasted areca nut. It is having following constants.**

Sr. No.	Parameters	Test Method	Result
1.	Moisture % by mass	AOAC 934.06/fssai manual-dried fruits and vegetables-.20.1	7.8
2.	Damaged Nuts % (damaged nuts include blemish or cracked nuts, broken nuts, nuts not fully dehusked & those the pith of	FSSAI Manual/IS:16962 (Clause 3.5): 2018	3.5

	which is black (% by mass)		
3.	Damaged by moulds& insects (% by mass)	FSSAI Manual/IS:16962 (Clause 3.5): 2018	0.9
4.	Total Ash (% by mass)	FSSAI Manual 2024	1.4
5.	Arecoline	--	Present
6.	Total Aflatoxin (Aflatoxin B1,B2,G1,G2) (µg/kg)	CRCL/SOP/16/1:2020	Not detected
7.	Salmonella	IS 5887(P-III) (Sec 1):2020	Absent
8.	Listeria Monocytogenes	IS: 14988(P-1):2020	Absent
9.	Vibrio Cholerae	IS: 5887 (P-V): 1976	Absent

Based on the above tested parameters, the sample is within the specified limit as per Food safety & Standards Regulation 2011 & IS 16962:2018. Hence, the sample u/r may be considered as fit for human consumption. Country of Origin of the sample could not be ascertained due to want of testing facility.”

7. Counsel on behalf of the petitioner has submitted that the first report clearly indicated that the goods were of Indian origin as pointed out in observation no. 1. Furthermore, the report indicated that the areca nuts are fairly good and fit for human consumption as pointed out in observation no. 2. In the second report, once again it was pointed out that the sample was within the specified limit as per Food Safety and Standards Regulation, 2011. With regard to the origin of the goods, the report stated that the country of origin of the sample could not be ascertained due to want of testing facility.

8. With regard to the goods in the other three writ petitions, i.e., Writ Tax No. 254 of 2026, Writ Tax No. 253 of 2026 and Writ Tax No. 245 of 2026, the first report by the Arecanut Research and Development Foundation is identical. However, the second report by the Central Revenues Control Laboratory Hillside Road, Pusa, New Delhi is identical with regard to the country of origin but in the said second report, the quality of the sample is provided as not fit for human consumption.

9. The main issue that arises for consideration in the present writ petition is whether the action taken by the customs authorities for seizure of the goods was correct in law and based on any foundational reason to believe.

10. Learned counsel for the petitioner has relied on a judgement of a coordinate bench of this High Court (wherein one of us was a member), reported in (2024) 16 Centax 505(All.). He has relied on paragraphs 32 and 33 specifically which are delineated below:-

*"32. Thus, a consistent view exists - where exercise of executive power and assumption of jurisdiction hinges on prior recording of 'reason to believe' that true objective test in law must be satisfied by the authority wielding the power. Curtailment of free trade has serious consequences. While the revenue authorities would be within their jurisdiction to exercise their power to seize and confiscate goods that may have been smuggled inside the customs frontiers, yet with respect to natural products, that are also grown inside the country, no presumption is available to presume or assume that such goods are smuggled unless the assessee or the citizen otherwise satisfies that they are of Indian origin. For assumption of jurisdiction in such cases, credible material must be shown to exist in the hands of the authorities and objective consideration must be shown to have been made to such material - to record the 'reason' that may have led to formation of the 'belief' that the goods are of foreign origin. Whenever such exercise is completed successfully, the jurisdiction may arise to the revenue authorities to detain and seize the goods. Thereafter, it may remain for the assessee to establish all defences. At the same time, in absence of objective material and in absence of 'reasons' the belief that the goods were of foreign origin may remain non-actionable. It may give rise to no jurisdiction either to seize or confiscate the goods or to undertake any proceedings to that effect.*

*33. For the reasons noted above in the present facts, we find that the revenue authorities have hopelessly failed to bring out to record the objective material and have further failed to establish formation of any 'reason' for the 'belief' entertained by them that goods were of foreign region. In similar circumstances, the coordinate bench of this Court had allowed the writ petition for similar reasons in Jaymatajee Enterprise (Seller) and Another (Supra). "*

11. From a reading of the above judgement, it becomes crystal clear that the seizure of the goods has to be based on some specific reason that would indicate that the goods that have been confiscated/seized are of foreign origin.

12. In the present case, the authorities have not been able to indicate any such reason to believe. Neither have they been able to provide a basis of the seizure nor have they been able to confirm the origin of the goods as foreign in nature upon subsequent testing. In fact the records clearly show that the first laboratory report clearly indicated that the goods were of Indian origin. In such a situation, when the goods have been identified as goods of Indian origin, the entire exercise of the customs authorities in seizing the goods and thereafter continuing to detain the said goods appears to be not just arbitrary but also malafide. It is astonishing to note that the goods were examined once again, that too, from a Government laboratory that could not ascertain the origin of the goods. Even after the second report has come to light, the authorities have continued to detain the goods without having any basis in law to do so.

13. On our repeated query from learned counsel appearing for the customs authorities that what is the material available with the respondents to make out a reason to believe that the goods subject matter of writ petitions are of foreign origin, he could not place any material before this Court on the basis of which authorities could have formed opinion that the seized goods are of foreign origin. It is well settled through catena of judgements of the Hon'ble Supreme Court that reasons to believe recorded in the notice must be based on some material with the authorities and unless there is material, the authorities can not proceed in the matter. We are of the view that once there is no material available with the customs authorities that the seized goods are of foreign origin, any proceedings drawn by the customs authorities under the Customs Act, 1962 are totally without jurisdiction.

14. In light of the above, we are unable to sustain the seizure orders passed by the customs authorities. The same are accordingly quashed and set-aside with the direction upon the authorities to act in accordance with law and release the goods to the petitioners within a period of one week from date.

15. With the above directions, all four writ petitions, i.e., Writ Tax No. 258 of 2026, Writ Tax No. 254 of 2026, Writ Tax No. 253 of 2026 and Writ Tax No. 245 of 2026 are **disposed of**.

**March 17, 2026**

Anurag

**(Manjive Shukla,J.) (Shekhar B. Saraf, J.)**