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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

*Date of decision: 22<sup>nd</sup> January, 2026*

+ W.P.(C) 16297/2025 & CM APPL. 66681/2025

**M/S MEEVER INDIA PRIVATE LIMITED**  
THROUGH DIRECTOR-OPERATIONS,  
MR. VENKATA SESHAVATARAM KARUMURI  
14<sup>TH</sup> FLOOR, 1403-C, MANJEERA TRINITY CORPORATE  
JNTU – HITECH CITY ROAD, KUKATPALLY,  
HYDERABAD, TELANGANA, INDIA – 500072

**.....PETITIONER**

Through: Mr. Shashi Mathews, Mr.  
Abhishek Boob, Ms. Sunidhi,  
Ms. Lopamudra Mahapatra,  
Advocates

Versus

**1. UNION OF INDIA**  
THROUGH SECRETARY, MINISTRY OF STEEL  
UDHYOG BHAVAN  
NEW DELHI – 110107

**.....RESPONDENT NO. 1**

**2. BUREAU OF INDIAN STANDARDS**  
THROUGH DIRECTOR GENERAL  
MINISTRY OF CONSUMER AFFAIRS FOOD & PUBLIC  
DISTRIBUTION  
MANAK BHAVAN, 9  
BAHADUR SHAH ZAFAR MARG  
NEW DELHI – 110002

**.....RESPONDENT NO. 2**

**3. PRINCIPAL COMMISSIONER OF CUSTOMS (PORT)**  
KOLKATA CUSTOMS, CUSTOM HOUSE  
15/1 STRAND ROAD  
KOLKATA-700001



.....RESPONDENT NO. 3

4. **CHIEF COMMISSIONER OF CUSTOMS**  
CUSTOMS HOUSE SEA PORT  
CHENNAI – 600001

.....RESPONDENT NO. 4

5. **DIRECTORATE GENERAL OF FOREIGN TRADE**  
THROUGH DIRECTOR GENERAL  
VANIYA BHAWAN, 'A' WING  
16 AKBAR ROAD  
NEW DELHI – 110011

.....RESPONDENT NO. 5

6. **UNION OF INDIA**  
THROUGH SECRETARY  
MINISTRY OF FINANCE  
NORTH BLOCK  
NEW DELHI – 110001

.....RESPONDENT NO. 6

Through: Mr. Siddhartha Shankar Ray,  
CGSC with Mr. Debashish  
Mishra (GP), Mr. Virugayala  
Rakesh Reddy, Ms. Sonali  
Modi, Mr. Mukul Dev,  
Advocates for Respondents no.  
1 and 6/Union of India  
Dr. Subhash C. Gupta,  
Advocate for Respondent no.  
2/BIS  
Mr. Akash Verma, Standing  
Counsel for CBIC, Mr. Teevra  
Mishra, Mrs. Aanchal Uppal,  
Advocates for Respondent no.  
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**CORAM:**  
**HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE**  
**HON'BLE MR. JUSTICE AJAY DIGPAUL**



## **JUDGMENT (ORAL)**

### **NITIN WASUDEO SAMBRE, J.**

1. Heard.
2. The petitioner, a private limited company incorporated under the provisions of the Companies Act, 2013, is engaged in the import of steel products.
3. The detention of the import consignment of steel sheet piles by the respondents no. 3 and 4, on account of rejection of the No Objection Certificate (NOC), by respondent no. 1, the petitioner has approached this Court with following prayers:-

*“a. Issue a Writ of certiorari, or a Writ in the nature of certiorari, or any other appropriate Writ, Order or directions, quashing the Impugned Circular, dated 20.10.2023 (Annexure P/2, at Pg. 105); and / or*

*b. Issue a Writ of certiorari, or a Writ in the nature of certiorari, or any other appropriate Writ, Order or directions, quashing the Impugned NOC Rejections passed by the Respondent No. 1 (Annexure P/1, at Pg. 98-104) on multiple occasions in respect of the Subject Goods; and / or*

*c. Issue a Writ of mandamus, or a Writ in the nature of mandamus, or any other appropriate Writ, Order or directions to the Respondent No. 3 and 4 to release the Subject Goods currently under detention by the said Respondents, at Kolkata and Chennai, respectively, without insistence on the requirement of an NOC / Clarification from Respondent No. 1; and / or*

*d. Issue a Writ of mandamus, or a Writ in the nature of mandamus, or any other appropriate Writ, Order or directions to the Respondent No. 1 to issue a NOC / Clarification with respect to the Subject Goods*



*currently under detention by the said Respondents, at Kolkata and Chennai, respectively; and / or*

*e. Issue a Writ of mandamus, or a Writ in the nature of mandamus, or any other appropriate Writ, Order or directions to the Respondent No. 1 to extend a benefit identical to the one-time NOC / Clarification, as granted to other similarly placed importers as the Petitioner; and / or*

*f. Issue a Writ of certiorari, or a Writ in the nature of certiorari, or any other appropriate Writ, Order or directions, quashing the Impugned Show Cause Notice, dated 11.09.2025 (Annexure P/44, at Pg. 463-472), issued by the Respondent No. 3; Pending applications, if any, also stand disposed of accordingly. A copy of this Judgment be uploaded on the website of this Court.”*

4. The respondents, in terms of order of this Court dated 28<sup>th</sup> October, 2025, have placed on record a short affidavit in reply.

5. On 10<sup>th</sup> January, 2026, a preliminary objection was raised by the respondents on the maintainability of the petition on the ground:-

- a. The petitioner has approached this Court against the show cause notice and as such, he has right to appear before the authority who has issued a show cause notice through a reply and get the show cause notice adjudicated.
- b. The Court at Delhi lacks territorial jurisdiction as non-release of the petitioner's goods has been effected by Kolkata Custom Commissioner, who has issued them show cause notice, who is respondent no. 3 to the present petition.

6. Learned counsel for the respondents has specifically urged that the petitioner-company itself is located within the jurisdiction of the



Telangana High Court at Hyderabad. According to him, the respondent no. 3, who has issued the Show Cause Notice, and the goods detained by respondents no. 3 and 4 are situated at Kolkata and Chennai respectively, both of which are outside the territorial jurisdiction of this Court. The counsel for respondents would further urge that the only part of cause of action which the petitioner is pleading for bringing the cause within the jurisdiction of this Court is the challenge to the circular dated 20<sup>th</sup> October, 2023 issued by the respondent no. 1, as also the rejection of NOC by respondent no. 1.

7. According to him, the liability arising out of specific nature of business carried out by the petitioner – company arises either within the territory of Chennai or Kolkata, and in such an eventuality, just because the circular was issued by the respondent no. 1, who is situated at Delhi, will not by itself confer territorial jurisdiction. According to him, the rejection of the NOC was through electronic mode, and simply because the authority located at Delhi rejected the NOC, that itself will also not confer jurisdiction upon the Court at Delhi. The learned counsel would urge that the rejection of the NOC is in relation to the business activity of the petitioner and the goods which are detained at Chennai and Kolkata.

8. Drawing support from the judgments of the Apex Court in the matters of *Kusum Ingots & Alloys Ltd. v. Union of India And Another* reported in (2004) 6 SCC 254, as also, *State of Goa v. Summit Online Trade Solutions Pvt. Ltd.* reported in (2023) 7 SCC 791, it is urged that the petition is liable to be dismissed for want of territorial jurisdiction.



9. As against the above, learned counsel for the petitioner would urge that this Court has territorial jurisdiction over the issue, having regard to the scheme of Article 226(2) of the Constitution of India read with Section 20(c) of the Code of Civil Procedure, 1908 (hereinafter referred to as '*CPC*'). According to him, not only the circular was issued by the respondent no. 1 at Delhi, but also, the decision to reject the NOC was taken at Delhi. He would seek to connect the decision in the form of the Circular and the rejection of NOC to the detention of the goods at Chennai and Kolkata, so as to urge that a part of the cause of action has arisen at Delhi.

10. As such, he would claim the petition is very much maintainable.

11. At the outset, we are required to have regard to the statutory provisions *viz.* Article 226(2) of the Constitution of India, which reads thus:

*“226. (2) The power conferred by clause (1) to issue directions, orders or writs to any Government, authority or person may also be exercised by any High Court exercising jurisdiction in relation to the territories within which the cause of action, wholly or in part, arises for the exercise of such power, notwithstanding that the seat of such Government or authority or the residence of such person is not within those territories.”*

12. Similarly, Section 20(c) of the CPC deals with the place where the cause of action arises, which is reproduced as under:-

*“20. Other suits to be instituted where defendants reside or cause of action arises.—Subject to the limitations aforesaid, every suit shall be instituted in a court within the local limits*



of whose jurisdiction—

(a)-(b)\*\*\*

(c) *the cause of action, wholly or in part, arises.*”

13. Even if the CPC in *stricto sensu* is not applied to the proceedings of the present petition, however, in the matter of ***Kusum Ingots & Alloys Ltd. (supra)***, the Apex Court has made following observations:

*“9. Although in view of Section 141 of the Code of Civil Procedure the provisions thereof would not apply to writ proceedings, the phraseology used in Section 20(c) of the Code of Civil Procedure and clause (2) of Article 226, being in pari materia, the decisions of this Court rendered on interpretation of Section 20(c) CPC shall apply to the writ proceedings also. Before proceeding to discuss the matter further it may be pointed out that the entire bundle of facts pleaded need not constitute a cause of action as what is necessary to be proved before the petitioner can obtain a decree is the material facts. The expression material facts is also known as integral facts.*

*10. Keeping in view the expressions used in clause (2) of Article 226 of the Constitution of India, indisputably even if a small fraction of cause of action accrues within the jurisdiction of the Court, the Court will have jurisdiction in the matter.”*

14. In the light of aforesaid provisions and the constitutional rights, the issue regarding the cause of action has been tested by the Apex Court. The following observations from the aforesaid judgment are worth referring to, which reads thus:

***“Cause of action***

*6. Cause of action implies a right to sue. The material facts which are imperative for the suitor to allege and prove*



*constitute the cause of action. Cause of action is not defined in any statute. It has, however, been judicially interpreted inter alia to mean that every fact which would be necessary for the plaintiff to prove, if traversed, in order to support his right to the judgment of the Court. Negatively put, it would mean that everything which, if not proved, gives the defendant an immediate right to judgment, would be part of cause of action. Its importance is beyond any doubt. For every action, there has to be a cause of action, if not, the plaint or the writ petition, as the case may be, shall be rejected summarily.”*

15. The Apex Court is of the view that the cause of action, in relation to the remedy sought, depends entirely on the ground set forth in the plaint upon which the petitioner requests the Court to decide the issue. For the purpose of deciding the issue, whether the Court has a territorial jurisdiction to entertain a writ petition, the Court is required to take into account the averments made in the petition, without going into the truth of such averments at that stage.

16. The petitioner, to establish that the cause of action has arisen within the territorial jurisdiction of this Court, has relied on the challenges in the petition to:-

- a. The circular dated 20<sup>th</sup> October, 2023 issued by the respondent no. 1; and
- b. The rejection of the prayer for issuance of an NOC.

17. We are required to deal with the first issue as to whether a circular issued by the respondent no. 1/Union of India at Delhi can confer territorial jurisdiction on this Court. An identical issue came up for consideration before the Apex Court in the matters of *Nasiruddin v. STAT* [(1975) 2 SCC 671] and *U.P. Rashtriya Chini Mill Adhikari*



***Parishad v. State of U.P.*** [(1995) 4 SCC 738], wherein the Apex Court while dealing with the similar issue has made following observations.

*24. Learned counsel for the appellant in support of his argument would contend that the situs of framing law or rule would give jurisdiction to the Delhi High Court and in support of the said contention relied upon the decisions of this Court in Nasiruddin v. STAT [(1975) 2 SCC 671 : AIR 1976 SC 331] and U.P. Rashtriya Chini Mill Adhikari Parishad v. State of U.P. [(1995) 4 SCC 738] So far as the decision of this Court in Nasiruddin v. STAT [(1975) 2 SCC 671 : AIR 1976 SC 331] is concerned, it is not an authority for the proposition that the situs of legislature of a State or the authority in power to make subordinate legislation or issue a notification would confer power or jurisdiction on the High Court or a Bench of the High Court to entertain a petition under Article 226 of the Constitution. In fact this Court while construing the provisions of the United Provinces High Courts (Amalgamation) Order, 1948 stated the law thus: (SCC p. 683, para 37)*

*“37. The conclusion as well as the reasoning of the High Court is incorrect. It is unsound because the expression ‘cause of action’ in an application under Article 226 would be as the expression is understood and if the cause of action arose because of the appellate order or the revisional order which came to be passed at Lucknow then Lucknow would have jurisdiction though the original order was passed at a place outside the areas in Oudh. It may be that the original order was in favour of the person applying for a writ. In such case an adverse appellate order might be the cause of action. The expression ‘cause of action’ is well known. If the cause of action arises wholly or in part at a place within the specified Oudh areas, the Lucknow Bench will have jurisdiction. If the*



*cause of action arises wholly within the specified Oudh areas, it is indisputable that the Lucknow Bench would have exclusive jurisdiction in such a matter. If the cause of action arises in part within the specified areas in Oudh it would be open to the litigant who is the dominus litis to have his forum conveniens. The litigant has the right to go to a court where part of his cause of action arises. In such cases, it is incorrect to say that the litigant chooses any particular court. The choice is by reason of the jurisdiction of the court being attracted by part of cause of action arising within the jurisdiction of the court. Similarly, if the cause of action can be said to have arisen part within specified areas in Oudh and part outside the specified Oudh areas, the litigant will have the choice to institute proceedings either at Allahabad or Lucknow. The court will find out in each case whether the jurisdiction of the court is rightly attracted by the alleged cause of action.”*

18. Similarly, in para 26 of the said judgment in ***Kusum Ingots (Supra)***, the following observations were made by the Apex Court:-

*26. The view taken by this Court in U.P. Rashtriya Chini Mill Adhikari Parishad [(1995) 4 SCC 738] that the situs of issue of an order or notification by the Government would come within the meaning of the expression “cases arising” in clause 14 of the (Amalgamation) Order is not a correct view of law for the reason hereafter stated and to that extent the said decision is overruled. In fact, a legislation, it is trite, is not confined to a statute enacted by Parliament or the legislature of a State, which would include delegated legislation and subordinate legislation or an executive order made by the Union of India, State or any other statutory authority. In a case where the field is not covered by any statutory rule, executive instructions issued in this behalf shall also come within the purview thereof. Situs of office of*



*Parliament, legislature of a State or authorities empowered to make subordinate legislation would not by itself constitute any cause of action or cases arising. In other words, framing of a statute, statutory rule or issue of an executive order or instruction would not confer jurisdiction upon a court only because of the situs of the office of the maker thereof.*

19. Apart from the above, in the matter of ***Union of India v. Adani Exports***, the Apex Court has held that in order to confer the jurisdiction on the High Court to entertain a writ petition, it is necessary for the petitioner to disclose “integral facts” pleaded in support of the cause of action to empower the Court to decide the dispute.

20. The issue regarding the constitutionality of Parliamentary legislation fell for consideration and the Apex Court in the matter of ***Kusum Ingots & Alloys Ltd. (supra)***, have passed following observations which reads thus:-

“ .....

*19. Passing of a legislation by itself in our opinion does not confer any such right to file a writ petition unless a cause of action arises therefor.*

*20. A distinction between a legislation and executive action should be borne in mind while determining the said question.*

*21. A parliamentary legislation when it receives the assent of the President of India and is published in the Official Gazette, unless specifically excluded, will apply to the entire territory of India. If passing of a legislation gives rise to a cause of action, a writ petition questioning the constitutionality thereof can be filed in any High Court of the country. It is not so done because a cause of*



*action will arise only when the provisions of the Act or some of them which were implemented shall give rise to civil or evil consequences to the petitioner. A writ court, it is well settled, would not determine a constitutional question in a vacuum.”*

21. In the backdrop of the aforesaid observations, the mere fact that the circular under challenge was issued at Delhi will not, by itself, confer territorial jurisdiction upon this Court to entertain a petition in relation to the petitioner and the actions of the respondents no. 3 and 4 in detaining the goods at Chennai and Kolkata.

22. The issue regarding the rejection of the NOC was related to the business activities carried out by the petitioner either at Chennai or Kolkata. That being so, the integral facts pleaded in the petition, in our opinion, does not constitute a cause of action empowering the Court at Delhi to entertain the petition.

23. We are equally supported by the judgment of Apex Court in the matter of *State of Goa v. Summit Online Trade Solutions Pvt. Ltd.*, (*supra*), particularly paragraphs 18, 19, 20 and 21, which reads thus:-

*“18. Here, tax has been levied by the Government of Goa in respect of a business that the petitioning company is carrying on within the territory of Goa. Such tax is payable by the petitioning company not in respect of carrying on of any business in the territory of Sikkim. Hence, merely because the petitioning company has its office in Gangtok, Sikkim, the same by itself does not form an integral part of the cause of action authorising the petitioning company to move the High Court. We hold so in view of the decision of this Court in National Textile Corpn. Ltd. v. Haribox Swalram [National Textile Corpn. Ltd. v. Haribox Swalram, (2004) 9 SCC 786] .*



*The immediate civil or evil consequence, if at all, arising from the impugned notification is that the petitioning company has to pay tax @ 14% to the Government of Goa. The liability arises for the specific nature of business carried on by the petitioning company within the territory of Goa. The pleadings do not reflect that any adverse consequence of the impugned notification has been felt within the jurisdiction of the High Court. At this stage, we are not concerned with the differential duty as envisaged in Schedule II (@ 6%) vis-à-vis Schedule IV (@ 14%) of the impugned notification. That is a matter having a bearing on the merits of the litigation.*

*19. The long and short of the matter is that the petitioning company has to bear the liability of paying tax @ 14% levied by the Government of Goa for selling lottery tickets in the State of Goa under Schedule IV of the impugned notification. It does not bear out from the petition memo how the impugned notification levying tax for carrying on business in the State of Goa subjects the petitioning company to a legal wrong within the territory of Sikkim for the writ petition to be entertained by the High Court.*

*20. In our opinion, the High Court ought not to have dismissed the applications of the appellant without considering the petition memo which has no semblance of a case having been made out as to how part of cause of action arose within the territorial limits of the High Court or without any pleading as to how any right has been affected within the territory of Sikkim.*

*21. Even otherwise, the High Court was not justified in dismissing the interim applications. Assuming that a slender part of the cause of action did arise within the State of Sikkim, the concept of forum conveniens ought to have been considered by the High Court. As held by this Court in *Kusum Ingots & Alloys Ltd. v. Union of India* [Kusum Ingots & Alloys Ltd. v. Union of India, (2004) 6 SCC 254] and *Ambica Industries v. CCE* [Ambica Industries v. CCE, (2007) 6 SCC*



*769] , even if a small part of the cause of action arises within the territorial jurisdiction of a High Court, the same by itself could not have been a determinative factor compelling the High Court to keep the writ petitions alive against the appellant to decide the matter qua the impugned notification, on merit.”*

24. The Apex Court in the matter of *State of Goa (supra)*, has held in categorical terms that even if a small part of cause of action arises within the territorial jurisdiction of the High Court, the same by itself, could not have been a determinative factor compelling the High Court to keep the writ petition alive.
25. From the aforesaid observations, it is apparent that no sufficient cause of action has arisen within the territorial jurisdiction of this Court to allow and entertain the petition.
26. That being so, the writ petition stands dismissed.
27. Pending application stands disposed of.
28. Copy of this judgment be uploaded on the website of this Court.

**NITIN WASUDEO SAMBRE  
(JUDGE)**

**AJAY DIGPAUL  
(JUDGE)**

**JANUARY 22, 2026/pr/st**