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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

**INTERIM APPLICATION NO.6232 OF 2026
IN
CUSTOMS APPEAL NO.61 OF 2026**

Aegon Shipping India Pvt Ltd .. Applicant

In the matter between:-

Aegon Shipping India Pvt Ltd .. Appellant

Versus

The Commissioner of Customs,
Nhava Sheva (General) .. Respondent

WITH

CUSTOMS APPEAL NO.61 OF 2026

Aegon Shipping India Pvt Ltd .. Appellant

Versus

The Commissioner of Customs,
Nhava Sheva (General) .. Respondents

Mr.Mohammad Rafiq a/w Biju Joseph, Bhoomika Markam, Rebecca Joe i/b Lloyd and Johnson, Advocates for the Applicant/Appellant.

Mr.Jitendra Mishra a/w Sangeeta Yadav, Umesh Gupta, Advocates for the Respondent.

**CORAM: B. P. COLABAWALLA &
FARHAN P. DUBASH, JJ.**

DATE: OCTOBER 16, 2026

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1. Customs Appeal No.61 of 2026 not on board. With the consent of parties taken on board.

2. Having heard the learned counsel for the parties, we find that arguable questions are raised. Hence, the above Appeal is admitted on the following substantial questions of law :-

- (a) Whether the Learned Tribunal, sitting as an appellate body under Section 129A of the Customs Act, 1962, committed a grave error of law by going beyond the four corners of the Order of Suspension (Exhibit-I), inventing uncharged violations and supplying new grounds, in direct contravention of the binding dictum of the Hon'ble Supreme Court in Mohinder Singh Gill v. Chief Election Commr., (1978) 1 SCC 405, which mandates that the validity of a statutory order must be judged solely by the reasons recorded therein and cannot be supplemented or validated by fresh grounds?

- (b) Whether, in view of the settled law laid down in Supreme Industries Ltd. (No.2) v. CBIC, (2021) 16 GSTR-OL 566; Polytech Trade Foundation v. Union of India, 2021 SCC OnLine Del 3964; and Shipping Corpn. of India Ltd. v. C.L. Jain Woolen Mills, (2001) 5 SCC 345, the provisions of the Handling of Cargo in Customs Areas Regulations, 2009 (HCCAR) apply at all to an NVOCC/Shipping Agent/Shipping Line/Carrier who neither holds physical custody of cargo nor operates cargo in customs premises, and whether the Learned Tribunal erred in holding the Appellant to be a 'Customs Cargo Service Provider' under Regulation 2(b) of HCCAR 2009?
- (c) Whether, upon the enactment of the Sea Cargo Manifest and Transshipment Regulations, 2018, which comprehensively codified and crystallised the rights, liabilities, and obligations of carriers, the earlier JNCH Public Notice No.169/2016 became wholly inapplicable?
- (d) Is the mandate of Regulation 10(1)(l) of SCMTR 2018, which requires the authorised carrier not to demand any container detention charges, subject to the Proviso to that Regulation, which was specifically enacted to confer

statutory discretion on the carrier to demand detention charges after the expiry of 60 days and to safeguard contractual rights against administrative interference?

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3. We also find that a strong *prima facie* case is made out for grant of interim relief. After going through the record, at least *prima facie*, we find that this was not a fit case to suspend the operations of the Appellant pending an inquiry that was contemplated under Regulation 11 read with Regulation 12. In fact, *prima facie*, it appears that the timelines set out in Regulation 11(3) have not been complied with. Accordingly there will be interim relief in terms of prayer clause (b) and (c) of Interim Application No.6232 of 2026 which reads thus :-

“(b) stay the operation, implementation and effect of Order of Suspension No. 05/2026 dated 10.08.2026 issued by the Respondent;

(c) stay the operation and effect of Public Notice No.96/2026 dated 10.08.2026 issued pursuant to the suspension order;”

4. If any inquiry is on going against the Appellant, we make it clear that the said inquiry shall be decided on its own merits, and in accordance with law, uninfluenced by any observations made in the

order passed by the Customs, Excise and Service Tax Appellate Tribunal dated 24th September 2026 and which is impugned before us.

5. The above Interim Application is accordingly disposed of.

6. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FARHAN P. DUBASH, J.]

[B. P. COLABAWALLA, J.]