ITEM NO.43 COURT NO.13 SECTION XVI

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s). 38953/2026

[Arising out of impugned final judgment and order dated 15-10-2026 in APO No. 45/2026 passed by the High Court at Calcutta]

M/S CREDENCE INTERNATIONAL Petitioner(s)

VERSUS

**ADDITIONAL DIRECTOR GENERAL,
DIRECTORATE OF REVENUE INTELLIGENCE,
KOLKATA & ORS. Respondent(s)**

**(IA No. 342981/2026 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
IA No. 342985/2026 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)**

Date : 16-11-2026 This matter was called on for hearing today.

**CORAM : HON'BLE MR. JUSTICE UJJAL BHUYAN
HON'BLE MR. JUSTICE ATUL S. CHANDURKAR**

**For Petitioner(s): Mr. Siddharth Dave, Sr. Adv.
Mr. Harsh Gattani, Adv.
Ms. Tanisha Kaushal, Adv.
Mr. Shashank Kumar Vemulakonda- 3906, AOR**

For Respondent(s):

UPON hearing the counsel the Court made the following
O R D E R

1. We have heard Mr. Siddharth Dave, learned Senior counsel for the petitioner.

2. This petition raises an important issue of considerable significance. The issue is whether provisions of Sections 25 and 47 of the Food Safety and Standards Act, 2006 would override the provisions of the Customs Act, 1962, more particularly Sections 110 and 144 thereof,

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Date: 2026.11.17 18:01:12 IST
Reason:

specifically in respect of sampling and testing of imported food articles.

3. Considering that the goods in question are Areca Nuts, which is a perishable commodity, let notice be issued, returnable on 15.12.2026.

4. In addition, service through Dasti mode is also permitted.

(ABHINAV KUMAR)
COURT MASTER (SH)

(CHETNA BALOONI)
COURT MASTER (NSH)