

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 22223/2025

[Arising out of impugned final judgment and order dated 30-05-2025 in WT No. 71/2025 passed by the High Court of Judicature at Allahabad, Lucknow Bench]

UNION OF INDIA & ORS.

Petitioner(s)

VERSUS

M/S RAWDER PETROLEUM PVT LTD

Respondent(s)

FOR FOR EARLY HEARING APPLICATION ON IA 222635/2025 FOR PERMISSION TO APPEAR AND ARGUE IN PERSON ON IA 5665/2026

IA No. 222635/2025 - EARLY HEARING APPLICATION

IA No. 5665/2026 - PERMISSION TO APPEAR AND ARGUE IN PERSON

WITH

SLP(C) No. 22226-22263/2025 (XII)

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 192065/2025

IA No. 192065/2025 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT

Date : 05-05-2026 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA  
HON'BLE MR. JUSTICE ALOK ARADHE

For Petitioner(s) :Mr. S. Dwarkanath, A.S.G.  
Mr. Abhyudey Kabra, Adv.  
Mr. S. Vijay Aadithya, Adv.  
Mr. Rajat Vaishnav, Adv.  
Mr. Mudit Bansal, Adv.  
Mr. Gurmeet Singh Makker, AOR  
Mr. Karan Lahiri, Adv.  
Mr. Udai Khanna, Adv.  
Mr. Raman Yadav, Adv.  
Mr. Chitvan Singhal, Adv.

For Respondent(s) :Mr. Prakash Shah, Sr. Adv.  
Mr. Rajat Mittal, AOR  
Mr. Krishnanandh, Adv.  
Mr. Aansh Desai, Adv.  
Mr. Subham Kumar, Adv.  
Ms. Akriti Anand, Adv.  
Mr. Priyanshu, Adv.

Ms. Krati Agrawal, Adv.

Mr. Gaurav Khanna, AOR  
Mr. Prateek Dwivedi, Adv.  
Mr. Gautam Barnwal, Adv.  
Ms. Sakshi Attri, Adv.

UPON hearing the counsel the Court made the following

O R D E R

SLP(C) No(s). 22223/2025

1. We had on an earlier occasion requested Mr. Dwarkanath, learned Additional Solicitor General to explore the ways by which the procedural problem about shifting of the goods to Gamma Irradiation facility could be undertaken.

2. Mr. Dwarkanath has taken instructions and has placed before us a method by which the process could be undertaken without compromising the safety and the powers of the customs authorities.

The procedure and the safeguards are as follows:

"1. The entire process including transportation, loading, unloading, handling, gamma irradiation treatment, supervision, insurance, contamination prevention, disposal of unsafe goods, and all statutory compliances shall be done entirely at the sole risk, responsibility and cost of M/s Rawder Petroleum Pvt. Ltd. The Customs Department shall not bear any financial, legal, environmental, public health or consequential liability arising from this exercise.

2. It is clarified that movement of goods for gamma irradiation shall not amount to clearance under Sections 45 and 47 of the Customs Act, 1962. The goods shall continue to remain under Customs control at all times and no commercial release, sale or transfer shall be allowed merely because the goods are being moved for treatment.

3. Before movement, a joint physical verification of the entire consignment should be carried out by Customs officers along with

warehouse authorities and other concerned authorities, wherever required. A proper panchnama should be prepared and complete details such as number of bags, total weight, package identification, visible fungal condition and sealing details should be recorded with photo.

4. The goods should be transported only to a Government-approved Gamma Irradiation facility recognized for food-grade sterilization and capable of carrying out treatment as per the process prescribed by Bhabha Atomic Research Centre (BARC), Trombay, Mumbai. The importer must submit the facility approval documents, irradiation licence, treatment protocol and emergency response details before permission is granted.

5. Transportation shall be allowed only in fully closed, leak-proof and contamination-resistant containers. After loading, the containers shall be secured with proper Customs Seal and the seal number shall be recorded in official documents. The seal shall remain intact until arrival at the irradiation facility and shall be opened only in the presence of designated Customs officers. Open transport shall not be permitted under any circumstances.

6. The importer shall arrange a valid comprehensive insurance policy covering the full value of the goods as well as risks during transit, including theft, accident, fire, damage, contamination and any public liability arising during transportation and treatment. In case of theft, accident or any loss during movement, the entire responsibility shall remain with the importer and the same shall be covered through such insurance without any liability upon the Customs Department.

7. Movement should be carried out under Customs escort and through GPS-monitored secured transportation. Continuous route tracking shall be maintained.

8. The importer should also execute an indemnity bond of value of the goods, full liability undertaking and furnish suitable bank guarantee or security covering duty, fine and

penalty if any as required by the Department.

9. At the irradiation facility, unloading, treatment and post-treatment sealing should be done in the presence of Customs deputed official under CCTV recording. After completion of irradiation, proper certification must be issued by the treatment facility and competent scientific authority confirming that moulds and insects have been properly sterilized or treated. After irradiation, fresh testing should be conducted by the competent notified laboratory ie. CRCL regarding contamination status and compliance with applicable standards. Gamma irradiation by itself does not give automatic right of clearance to the importer. Final release, re-export, confiscation or any further action shall remain subject to adjudication proceedings, Court orders and satisfaction of the competent authority. If after treatment the goods are still found unsafe, contaminated, prohibited or otherwise non-compliant, the importer shall be responsible for the consequences entirely at its own cost and risk."

3. While we affirm the decision of the High Court as regards classification of the goods in question, we keep the question of law open for being considered in an appropriate case.

4. Mr. Gaurav Khanna, learned counsel appearing on behalf of the respondent undertakes that his clients will ensure that the procedure as indicated hereinabove is implemented meticulously.

5. The concerned authorities shall ensure that the procedure and process, as indicated hereinabove will be completed within one month from today.

6. We also make it clear that the procedure prescribed hereinabove is in the facts and circumstances of the case and shall not be treated as a precedent.

7. With these directions, the Special Leave Petition stands

disposed of.

8. Pending application(s), if any, shall stand disposed of.

SLP(C) No. 22226-22263/2025

9. List on 19.05.2026.

(KAPIL TANDON)  
COURT MASTER (SH)

(NIDHI WASON)  
ASSISTANT REGISTRAR