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WP No. 3472 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-02-2026

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THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 3472 of 2026

1. M/s.Ved Motors
5-91-13, 4th Lane Lakshmipuram
Guntur, Andhra Pradesh 522004. By its
Proprietor Mr.P.Sivaram Prasad.

Petitioner(s)

Vs

1. The Commissioner Of Customs
(imports - Gr.5b)
Chennai II Commissionerate, No.60
Rajaji Salai Customs House, Chennai
600001.

2.The Addl. Commissioner Of Customs
(imports - Gr.5b)
Chennai II Commissionerate, No.60
Rajaji Salai Customs House, Chennai
600001.

3.The Deputy Commissioner Of
Customs (imports - Gr.5b)
Chennai II Commissionerate, No.60
Rajaji Salai Customs House, Chennai
600001.

4.The Deputy Commissioner Of
Customs (siib)
Chennai II Commissionerate, No.60
Rajaji Salai Customs House, Chennai
600001.

Respondent(s)

**PRAYER**

Directing the respondents herein to release the goods under import, made vide Bill of Entry No. 5714611 dated 15.11.2025 which is a Live consignment by considering the various representation of the petitioner including the latest representation of the petitioner dated 30.12.2025 in so far as in the said representation the petitioner had sought for the provisional release of goods, in pursuance to the communication dated 25.12.2025 issued by the 4th respondent herein directing the petitioner to approach the group concerned, viz for the provisional release of the seized goods, in terms of Sec. 110A of the Customs Act, by recording their No Objection towards such release of goods and also in terms of the Order in Appeal Seaport C.Cus.II No. 133/2025 dated 06.02.2025 passed by the commissioner of customs (Appeal II) Seaport, Chennai also in the terms of the judgment rendered by the Honble Supreme Court in case of M/s.Navshakti Industries - 2011 (269) ELT (A-146) (SC) and sec.18 r/w.Sec 110A of the Customs Act, 1963 and also to issue necessary detention certificate in terms of Reg.6(1) of the Handling of Cargos under Customs Area Regulation 2009 pending any further proceedings of the respondents herein and to pass.

For Petitioner(s): Mr.S.Baskaran

For Respondent(s): M/s.Revathi Manivannan
Senior Standing Counsel For
Respondent

ORDER

This writ petition has been filed to direct the respondents to provisionally release the goods to the petitioner, which are the subject matter of the bill of entry morefully described in the prayer to this writ petition by giving due consideration to the order dated 06.02.2025, passed by the Commissioner of Customs (Appeals II) Seaport, Chennai and also the communication dated 25.12.2025 issued by the fourth respondent, directing the petitioner to approach the group concerned viz., the respondents 1 to 3 within a time frame to be fixed by this Court.



2. The petitioner claims that they are scooter manufacturers and they regularly import spare parts from various countries. They claim that they have properly declared the goods to the Customs Department while seeking release of the subject goods, which is the subject matter of the bill of entry morefully described in the prayer to this writ petition.

3. The respondents had claimed 25% Customs Duty from the petitioner, which according to the petitioner, is incorrect. The said issue has now attained finality by the order of the Commissioner of Customs (Appeals II) Seaport, Chennai dated 06.02.2025, which has confirmed that there was no misdeclaration of goods committed by the petitioner pertaining to the subject bill of entry morefully described in the prayer to this writ petition.

4. The petitioner also claims that they are prepared to pay the Customs Duty as demanded by the respondents when they consider the petitioner's application, seeking for grant of provisional release of the subject goods pertaining to the subject bill of entry morefully described in the prayer to this writ petition.

5. The petitioner also relies upon the communication dated 25.12.2025 issued by the fourth respondent permitting the petitioner to seek for provisional



release of the subject goods under Section 110A of the Customs Act by recording their “No Objection” towards such release of goods and also in terms of the Order in Appeal Seaport C.Cus.II No.133/2025 dated 06.02.2025 passed by the Commissioner of Customs Appeals-II Seaports, Chennai.

6. The petitioner had given various representations to the respondents, seeking for provisional release of the subject goods under Section 110A of the Customs Act and the last such representation was given on 30.12.2025. Since the said application seeking for provisional release was not considered by the respondents, the petitioner has filed this writ petition.

7. Ms. Revathi Manivannan, learned senior standing counsel accepts notice on behalf of the respondents.

8. No prejudice would be caused to the respondents, if the petitioner’s application seeking for grant of provisional release of the goods, which is the subject matter of the bill of entry morefully described in the prayer to this writ petition, is considered on merits and in accordance with law in the light of the order dated 06.02.2025 passed by the Commissioner of Customs Appeals-II Seaports, Chennai in favour of the petitioner and also in the light of the communication dated 25.12.2025 issued by the fourth respondent, directing the petitioner to approach the respondents 1 to 3 for provisional release of the goods



under Section 110 A of the Customs Act within a time frame to be fixed by this Court.

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9. The petitioner is a manufacturer of scooters and they claim that their spare parts are immediately required for their manufacturing activity. Therefore, a direction will have to be issued to the respondents to pass final orders within a short time i.e., within a period of four weeks from the date of receipt of a copy of this order.

10. This Court is not expressing any opinion on the merits of the petitioner's application seeking for grant of provisional release.

11. For the foregoing reasons, this Court directs the respondents 1 to 3 to pass final orders on merits and in accordance with law on the petitioner's application dated 30.12.2025, seeking for provisional release of the goods, which are the subject matter of the bill of entry morefully described in the prayer to this writ petition after giving due consideration to the order dated 06.02.2025 passed by the Commissioner of Customs Appeals-II Seaports, Chennai in petitioner's favour and also the communication dated 25.12.2025 issued by the fourth respondent permitting the petitioner to seek for provisional release of the subject goods under Section 110A of the Customs Act within a period of four weeks from the date of receipt of a copy of this order.



12. Accordingly, this writ petition is disposed of. No Costs.

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Index:Yes/No

Speaking/Non-speaking order

Internet:Yes

Neutral Citation:Yes/No

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To

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ABDUL QUDDHOSE J.

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