



WEB COPY

WP No. 31886 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.08.2026

CORAM

THE HON'BLE MR.JUSTICE HEMANT CHANDANGOUDAR

WP No. 31886 of 2026

M/s.Tirumalai Enterprises
Door No.166, Third Floor
Mint Street, Sowcarpet
Chennai-600 079
Rep. By its Proprietor Shri.Vishal Prajapat

..Petitioner

Vs

1. The Principal Commissioner of Customs (Preventive)
Chennai III Preventive Commissionerate
No.60, Rajaji Salai, Customs House, Chennai-600 001.
2. The Additional Commissioner of Customs (SEZ-FTWZ)
Chennai III Preventive Commissionerate
No.60, Rajaji Salai, Customs House, Chennai-600 001.
3. The Assistant Commissioner of Customs (SIIB)
Chennai III Preventive Commissionerate
No.60, Rajaji Salai, Customs House, Chennai-600 001.
4. The Superintendent / Senior Intelligence Officer (SIIB)
Chennai III Preventive Commissionerate
No.60, Rajaji Salai, Customs House,
Chennai-600 001.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India seeking a writ of Mandamus, directing the respondents herein to consider the case of the petitioner and to permit the re-export of the goods, which was originally imported vide Bill of Lading No.EGLV143569005729 and the filing of Bill of Entry No.6721516 dated 06.01.2026, the imported goods being, 837 Bales of “Embroidery in the Pieces in Strips of Motifs (others)”, in terms of various



For Petitioner:

Mr.S.Baskaran

For Respondents:

Mr.Su.Srinivasan

Senior Panel Counsel

ORDER

The petitioner seeks a direction to the respondents to permit re-export of the goods imported under Bill of Lading No.EGLV143569005729 and Bill of Entry No.6721516 dated 06.01.2026, namely, 837 bales of “Embroidery in the Pieces in Strips of Motifs (Others)”.

2. The goods were seized by the Special Investigation Intelligence Branch on 03.02.2026 for further investigation.

3. According to the petitioner, samples drawn from the goods were tested by the CRCL Laboratory, Chennai. Based on the test report, the respondents alleged that the goods had been misclassified under a different Customs Tariff Heading. The petitioner was issued summons under Section 108 of the Customs Act, 1962, and appeared before the authorities and produced the necessary documents, including invoices and product specifications. Despite cooperating with the investigation, the goods continue to remain under seizure and in the custody of the respondents.



4. The learned counsel for the petitioner submits that, due to the prolonged detention of the goods, the petitioner is incurring heavy demurrage and detention charges and is suffering serious financial hardship.

5. It is further submitted that the seized fabrics are lying in the Special Economic Zone and have not been cleared for home consumption. Therefore, at this stage, the question of misdeclaration may not arise.

6. In an identical case, a Division Bench of this Court in *Assistant Commissioner of Customs-Imports, Tuticorin and others v. Mahadev Enterprises, in W.A.(MD) No.556 of 2022 dated 23.06.2022*, held that re-export of the goods could be permitted subject to execution of a bond covering the value of the goods, pending adjudication. The said order has been consistently followed by this Court, including in W.P.No.7181 of 2026.

7. In view of the above, the Writ Petition is disposed of with a direction to the respondents to permit the petitioner to re-export the goods, subject to the following conditions:

(a) The petitioner shall execute a bond for the total amount of differential duty payable.

(b) The petitioner shall furnish a bank guarantee equivalent



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to 5% of the re-determined value of the goods.

(c) Upon compliance with the above conditions, the respondents shall permit the petitioner to re-export the goods within a period of twelve (12) days.

8. There shall be no order as to costs.

20.08.2026

Speaking / Non-speaking order

Neutral Citation : Yes / No

Index : Yes / No

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Note: Upload forthwith

To

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