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WP No. 16128 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-07-2025

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THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 16128 of 2025

AND

WMP NO. 18259 OF 2025, WMP NO. 18262 OF 2025, WP NO. 16131 OF 2025, WMP NO. 18263 OF 2025

Satheesh T R

Proprietor Of M/s.Adhyas Nutrition And Feeds,
No.369/b And 110/3, Gerupalya Village,
Kumbalgodu Industrial Area, Bangalore-560 074.
Vs

Petitioner(s)

1. The Additional Commissioner Of Customs
(group 1)
Chennai Import Commissionerate, Custom
House, No.60 Rajaji Salai, Chennai-600 001.
2. The Assistant Commissioner Of Customs (group
1)
Chennai Import Commissionerate, Custom
House, No.60 Rajaji Salai, Chennai-600 001.
3. The Deputy Commissioner Of Customs
Chennai Exprot Commissionerate Custom House,
No.60 Rajaji Salai, Chennai-600 001.

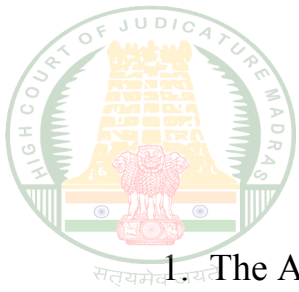
Respondent(s)

WP No. 16131 of 2025

Satheesh T R

Proprietor Of M/s.Adhyas Nutrition And Feeds,
No.369/b And 110/3, Gerupalya Village,
Kumbalgodu Industrial Area, Bangalore-560 074.

Petitioner(s)



Vs

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3. The Deputy Commissioner Of Customs

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No.60 Rajaji Salai, Chennai-600 001.

Respondent(s)

Call for the records pertaining o the impugned show cause notice
dated 07.10.2024 in File No.CUS/ APR/ ASS/ 1615/ 2024-GR 1 issued by the
1st respondent and quash the same

WP No. 16131 of 2025

Direct the 1st respondent o issue detention and demurrage waiver
certificate in respect of the goods covered under Bills of Entry Nos. 4202086
dated 26.06.2024, 4202219 dated 26.06.2024 and 4202274 dated 26.06.2024

WP No. 16128 of 2025

For Petitioner(s): Mr.Hari Radhakrishnan

For Respondent(s): Mr. S.R.Sundar

**COMMON ORDER**

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W.P.No.16128 of 2025 has been filed challenging the impugned show cause notice dated 07.10.2024 issued by the first respondent.

2. W.P.No.16131 of 2025 has been filed by the very same petitioner seeking for a direction to the first respondent to issue detention and demurrage waiver certificate in respect of the very same imported goods.

3. Eventhough in W.P.No.16128 of 2025, the petitioner has challenged the show cause notice, the learned counsel for the petitioner would now submit that it would suffice if the petitioner is allowed to submit a reply to the impugned show cause notice, based on the subsequent test report, which, according to the petitioner, makes it clear that goods in question are as per the Indian Standards and provisional release can be granted as per the provisions of Section 110A of the Customs Act, 1962 (in short “the Act”). He would further submit that based on the said reply to be given by the petitioner, if the first respondent takes a decision in favour of the petitioner that goods in question are as per the Indian Standards, the first respondent will have to release the



goods provisionally as per the provisions of Section 110A of the Act within a time frame.

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4. Insofar as the prayer sought in W.P.No.16131 of 2025 is concerned, the learned counsel for the petitioner would submit that based on the decision taken in the reply to the show cause notice given by the petitioner, the petitioner will submit a fresh fresh representation requesting to issue detention and demurrage waiver certificate in respect of the subject goods.

5. The learned counsel for the petitioner has placed on record before this Court a test report, which was obtained subsequent to the issuance of impugned show cause notice by the respondents, which, according to the petitioner, makes it clear that goods imported by the petitioner are as per the Indian Standards and provisional release can be granted as per Section 110A of the Act.

6. However, the same is disputed by the learned standing counsel appearing for the respondents by stating that the earlier test report has given detailed analysis as to why the goods in question are not as per the Indian Standards. However, the learned counsel for the petitioner drew the attention



of this Court to the subsequent test report and would submit that goods in question can be released provisionally under Section 110A of the Act.

However, the learned standing counsel for the respondents would submit that as seen from the subsequent test report, which is relied upon by the learned counsel for the petitioner, it gives only the nutritional value of the subject goods.

7. The aforesaid contentions of the learned counsels for the petitioner and the respondents are a debatable one. Therefore, the petitioner must be granted an opportunity to put forward his case with supporting documents, which includes both the test reports. No prejudice will be caused if a direction is issued to the petitioner to submit a reply to the impugned show cause notice within a time frame to be fixed by this Court and a direction is issued to the first respondent to pass final orders after affording one personal hearing to the petitioner, and decide as to whether the subject goods are as per the Indian Standards and as to whether provisional release can be granted as per the provisions of Section 110A of the Act. Accordingly, both the writ petitions are disposed of in the following manner:-



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(a) The petitioner is directed to submit a reply to the impugned show cause notice within a period of one week from the date of receipt of a copy of this order.

(b) On receipt of such reply, the first respondent is directed to pass final orders after affording one personal hearing to the petitioner, on merits and in accordance with law, within a period of three weeks thereafter.

(c) If a decision is taken by the first respondent in favour of the petitioner, the petitioner is permitted to submit a fresh representation seeking provisional release of the subject goods and on receipt of the said request, the first respondent shall consider for provisional release of the subject goods in favour of the petitioner by imposing certain conditions as per the provisions of Section 110A of the Act; and the first respondent is also directed to take a decision for issuance of detention and demurrage waiver certificate in respect of the subject goods on merits and in accordance with law.

(d) On the other hand, if the first respondent decides that the subject goods are prohibited items, the



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petitioner shall not be entitled for provisional release of the subject goods.

(e) This Court is not expressing any opinion on the merits and de-merits of the contentions made by both the parties to these writ petitions.

(f) Consequently, connected writ miscellaneous petitions are closed. No Costs.

11-07-2025

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

RKM

To

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WEB COPY

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ABDUL QUDDHOSE J.

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