IN THE HIGH COURT OF JUDICATUE AT MADRAS

DATED: 02.06.2025

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THE HONOURABLE **MR. JUSTICE ABDUL QUDDHOSE**

**W.P.No.15947 of 2025**

M/s.Ambaji International,
Rep. By its Authorized Signatory Mr.Gatmal,
Chennai. .. Petitioner

Vs

1.The Deputy Director,
DRI (Headquarters),
I.P.Estate,
New Delhi – 110 002.

2.The Intelligence Officer,
DRI (Headquarters),
I.P.Estate,
New Delhi – 110 002.

3.The Asst./Deputy Director,
Directorate of Revenue Intelligence,
T.Nagar, Chennai – 17.

4.The Addl. Commissioner of Customs (Gr.2),
No.60, Rajaji Salai, Customs House,
Chennai – 1.

5.The Deputy Commissioner of Customs (Gr.2),
No.60, Rajaji Salai, Customs House,
Chennai – 1. .. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India seeking for issuance of a writ of mandamus to direct the respondents to provisionally release the goods in terms of Section 110A of the Customs Act, being a Live Consignment covered under Bill of Entry Nos.7788455, dated 15.01.2025, and 7970764, dated 24.01.2025, in terms of the judgment rendered by the Hon'ble Supreme Court in the case of M/s.Navshakti Industries – 2011 (269) ELT (A-146) (SC), r/w. The Customs (Provisional Duty Assessment) Regulations, 1963, and also in terms of the past contemporaneous clearance of the very same goods, imported by the petitioner concern, which goods admittedly came to be assessed and cleared by proper officer of customs and also by considering the representation of the petitioner dated 12.03.2025.

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| For Petitioner | : Mr.S.Baskaran |
| For Respondents | : Mr.M.Santhanaraman, SSC |

**ORDER**

This writ petition has been filed for a mandamus seeking for a direction to the respondents to provisionally release goods pertaining to Bill of Entry Nos.7788455, dated 15.01.2025, and 7970764, dated 24.01.2025, in terms of Section 110A of the Customs Act, 1962, as well as the judgment rendered by the Hon'ble Supreme Court in Commissioner of Customs, Delhi, Vs. Navshakti Industries Pvt Ltd. [2011 (269) ELT A146(SC)].

2. Eventhough a positive direction has been sought for by the petitioner, the learned counsel for the petitioner would submit on instructions that the petitioner will be satisfied if the respondents consider the representation of the petitioner seeking for provisional release of the imported goods under Bill of Entry Nos.7788455, dated 15.01.2025, and 7970764, dated 24.01.2025, on merits and in accordance with law, in the light of the judgment rendered by the Hon'ble Supreme Court in Navshakti's case (cited supra).

3. Mr.M.Santhanaraman, learned Senior Standing Counsel, accepts notice on behalf of the respondents. At the outset, he would submit that the representation given by the petitioner, which has been enclosed in the typed set of papers, is not for provisional release of the imported goods as per the provisions of Section 110A of the Customs Act, 1962, but, it is for the final assessment.

4. The learned counsel for the petitioner would submit that the petitioner will submit a fresh representation within a time frame to be fixed by this Court, provided a direction is issued to the respondents to

consider the said representation on merits and in accordance with law in the light of the aforesaid judgment of the Hon'ble Supreme Court in Navshakti's case (cited supra) within a time frame to be fixed by this Court. In the said judgment, a direction was issued to the customs authorities to provisionally release goods provided the petitioner therein pays 30% differential duty. He would further submit that a similar yardstick may be applied to the case of the petitioner herein as well.

5. This Court is not expressing any opinion on the merits of the petitioner's contention. It is for the respondents to decide the same on merits and in accordance with law after giving due consideration to the judgment of the Delhi High Court in Navshakti Industries Pvt Ltd Vs. Commission of Customs, Delhi [2011 (267) ELT 483 (Del)], which was on appeal confirmed by the Hon'ble Supreme Court in Navshakti's case (cited supra).

6. For the foregoing reasons, this Court directs the petitioner to submit a fresh representation to the respondents seeking for provisional release of the imported goods imported under Bill of Entry Nos.7788455,

dated 15.01.2025, and 7970764, dated 24.01.2025, within a period of one week from the date of receipt of a copy of this order. On receipt of the said representation from the petitioner, the respondents shall pass final orders on merits and in accordance with law, after giving due consideration to the judgment rendered by the Delhi High Court in Navshakti Industries Pvt Ltd Vs. Commission of Customs, Delhi [2011 (267) ELT 483 (Del)], which was on appeal confirmed by the Hon'ble Supreme Court in Navshakti's case (cited supra), and also after giving due consideration to the Regulation 2 of the Customs (Provisional Duty Assessment) Regulations, 2011, within a period of four weeks thereafter.

7. With the aforesaid directions, the writ petition is disposed of. No Costs.

**02.06.2025**

Index: yes/no
Neutral citation: yes/no
speaking/non-speaking
rkm

**ABDUL QUDDHOSE,J.**

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To

1.The Deputy Director,
DRI (Headquarters),
I.P.Estate,
New Delhi – 110 002.

2.The Intelligence Officer,
DRI (Headquarters),
I.P.Estate,
New Delhi – 110 002.

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