



Writ Petition No.35086 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.09.2025

CORAM

THE HONOURABLE MR. JUSTICE N.ANAND VENKATESH

Writ Petition No.35086 of 2025

and

W.M.P.No.39269 of 2025

Nakoda Unique Gold Private Limited,
Rep. by its Managing Director,
K.Ramanlal,
No.77, N.S.C. Bose Road,
Gold Square, 1st floor,
Sowcarpet, Chennai - 600 079.

.... Petitioner

Vs.

The Assistant Commissioner of Customs,
O/o. The Assistant /Deputy Commissioner of Customs,
Air Cargo Complex,
Meenambakkam, Chennai - 600 027.

.... Respondent

Writ Petition filed under Article 226 of the Constitution of India directing the respondent to finalize the provisional assessment dated 03.05.2024 made with reference to Bill of Entry No.3291238 dated 01.05.2024 within a time frame.

For Petitioner : Ms.Ramya Muralikumaran
for M/s.MCGAN Law Firm
For Respondent : Mr.Rajinish Pathiyil
Senior Panel Counsel

ORDER



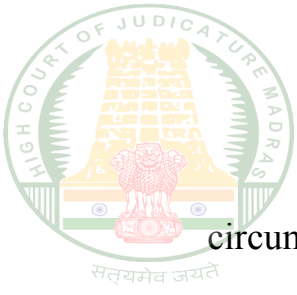
Writ Petition No.35086 of 2025

This writ petition has been filed seeking issuance of a writ of mandamus directing the respondent to finalize the provisional assessment dated 03.05.2024 made with reference to Bill of Entry No.3291238 dated 01.05.2024 within a time frame fixed by this Court.

2. Heard Ms.Ramya Muralikumaran, learned counsel appearing for petitioner and Mr.Rajinish Pathiyil, learned Senior Panel Counsel appearing for respondent.

3. The case of the petitioner is that they had imported lots of plain gold findings, which were provisionally released on 21.03.2024. However, till date, the respondent has not finalized the provisional assessment, which according to the petitioner, is in violation of Section 18(1-A) read with Rule 5 of Regulation notification No.73/2018-Customs (NT) (which was later superseded by subsequent notification No.55/2025-Customs (N.T.) dated 12.09.2025.

4. The further grievance of the petitioner is that the respondent has not even initiated or completed the verification process within the time mandated under the relevant regulation. It is under these



Writ Petition No.35086 of 2025

circumstances, the writ petition has been filed before this Court.

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5. In the considered view of this Court, all the grounds raised in the present writ petition can be considered by the respondent in the process of provisional assessment. Ultimately, a decision shall be taken by the respondent on its own merits and in accordance with law and an order shall be passed within a period of eight (8) weeks from the date of receipt of a copy of this order.

This writ petition is disposed of with the above direction. No costs. Consequently, connected miscellaneous petition is closed.

26.09.2025

NCC:Yes/No
Index:Yes/No
Speaking Order/Non-Speaking Order

To

The Assistant Commissioner of Customs,
O/o. The Assistant /Deputy Commissioner of Customs,
Air Cargo Complex,
Meenambakkam, Chennai - 600 027.

N.ANAND VENKATESH, J.

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Writ Petition No.35086 of 2025

Writ Petition No.35086 of 2025

26.09.2025