

Writ Petition No.38451 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 14.10.2025

CORAM

THE HONOURABLE MR. JUSTICE N.ANAND VENKATESH

Writ Petition No.38451 of 2025

and

W.M.P.No.42980 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

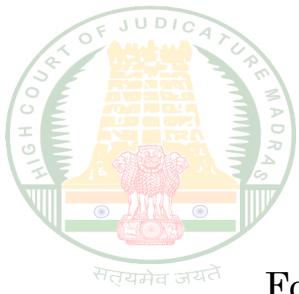
Vs.

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

2. Directorate of Revenue Intelligence (DRI)
Chennai Zonal unit,
No.27, G.N.Chetty road,
T.Nagar, Chennai 600 017

.... Respondent

Writ Petition filed under Article 226 of the Constitution of India for the issuance of writ of Mandamus directing the respondent to finalize the provisional assessment dated 21.06.2025 made with reference to Bill of Entry No.9930281 dated 08.05.2025 within a time frame.



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For Petitioner : Ms.Ramya Muralikumaran
for M/s.MCGAN Law Firm

For Respondent : Ms.Anu Ganesan
Standing counsel

ORDER

This writ petition has been filed seeking issuance of a writ of mandamus directing the respondent to finalize the provisional assessment dated 21.06.2025 made with reference to Bill of Entry No.9930281 dated 08.05.2025 within a time frame.

2. Heard Ms.Ramya Muralikumaran, learned counsel appearing for petitioner and Ms.Anu Ganesan, learned Standing Counsel appearing for respondent.

3. The case of the petitioner is that they had imported five lots of palladium alloy, which were provisionally released. 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is in violation of Section 18(1-A) read with Rule 5 of Regulation notification No.73/2018-Customs (NT) (which was later superseded by subsequent notification No.55/2025-Customs (N.T.) dated 12.09.2025.



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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.

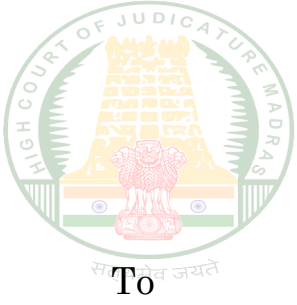
14.10.2025

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NCC:Yes/No

Index:Yes/No

Speaking Order/Non-Speaking Order



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To
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N.ANAND VENKATESH, J.

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