IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.12.2025

CORAM

THE HONOURABLE Mr.JUSTICE N.ANAND VENKATESH

Review Petition No.293 of 2025
AND
W.M.P.No.52515 of 2025

1. The Commissioner of Customs Import Commissionerate,
No.60, Rajaji Salai, Chennai-600 030.

2.The Additional Commissioner Of Customs,
Group-2, No.60, Rajaji Salai,
Chennai-600 030.

3.The Deputy Commissioner Of Customs
Group-2, No.60, Rajaji Salai,
Chennai-600 030.

Petitioners

Vs

M/s.Alankar Shipping And Trading Co. P. Ltd.
Rep. by its Managing Director Mr.Ramesh Nalliah
No.121/30, Jawaharlal Nehru Salai,
100 Feet Road, Koyambedu, Chennai-600 017.

Respondent

Review Petition filed under Order XLVII Rule 1 CPC read with Section 151 CPC and Article 226 of the Constitution of India to review the order dated 25.09.2025 passed in W.P.No.34907 of 2025.

For Petitioners : Ms.Revathi Manivannan

For Respondent : Mr.G.Derrick Sam

JUDGMENT

This review petition has been filed to review the order passed by this Court in W.P.No.34907 of 2025 dated 25.09.2025.

2.Heard both sides.

3.The respondent has approached this Court and filed a writ petition for a direction to the review petitioners to assess and clear the goods covered under the Bill of Entry dated 12.08.2025, without insisting on BIS Registration Certificate.

4.While dealing with the writ petition, I took a view that since the relevant enactment does not distinguish between an importer and a person who does domestic production, relevant certificate cannot be put against the petitioner and the relaxation that was given to MSME Enterprises, cannot be restrained.

5.The review application has been filed mainly on the ground that in a subsequent writ petition in W.P.No.37033 of 2025, I came to a conclusion that where the petitioner is not a manufacturer but only an importer, the exemption that was granted for the small and micro enterprises cannot be availed, since the exemption was not based on the goods, but it was only based on the important factor that the concerned enterprise must be a manufacturer. If the enterprise which is seeking for exemption is not a manufacturer, but only an importer, such an enterprise, cannot seek for exemption. While that order was passed on 31.10.2025, I made a specific mention about the order passed in the present writ petition and made an observation that the crucial issues were not brought to my notice, when the order was passed in the writ petition.

6.There must be consistency in the order passed by the Court and since the order passed in W.P.No.37033 of 2025 dated 31.10.2025 was passed after considering all the relevant facts, obviously, there were an error apparent on the face of the order passed in the present writ petition in W.P.No.34907 of 2025 and the same requires to be reviewed by this Court.

7.In the light of the above discussion, this review application is allowed and the order passed in W.P.No.34907 of 2025 dated 25.09.2025 is hereby recalled. No costs. Connected W.M.P. is closed.

12.12.2025
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N.ANAND VENKATESH, J.

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12.12.2025
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