



WEB COPY

WA No. 3706 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-12-2025

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

WA No. 3706 of 2025

AND CMP NOS. 30567, 30565 and 30566 OF 2025

M/s.Urban Essentials India Pvt Ltd
Rep by its Director,Shri Ketan Munoth Shed No.1B,
DCB Warehouse Survey No.926, 200ft Ring Road,
Ennore Express Highway,Madhavaram, Chennai-60

..Appellant(s)

Vs

1.The Commissioner of Customs (imports) Customs
House
No. 60, Rajaji Salai, Chennai-01.

2.The Additional Commissioner of Customs
Import Commissionerate Customs House, Group 6
No.60, Rajaji Salai, Chennai-01.

..Respondent(s)

Prayer: Writ Appeal filed under Clause 15 of Letters Patent to set aside/
modify the order in WP No. 37033 of 2025 dated 31.10.2025, allow the WA
and thus render justice.

For Appellant(s): Shri Ragavan Ramabadran
for Mr. K.Manoharan

For Respondent(s): M.Santhanaraman
Senior Standing Counsel

**JUDGMENT**

WEB COPY (Order of the Court was made by Dr.Anita Sumanth J.)

In the order under appeal, the appellant has been relegated to statutory remedy.

2. After some hearing, Mr.Ragavan Ramabadran, learned counsel for the appellant seeks permission to withdraw this Writ Appeal and has made an endorsement to this effect. In light of the endorsement made, this Writ Appeal is dismissed as withdrawn. No costs.

3. We reiterate that the assessee may file an appeal before the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) within a week from today. Needless to say, any observations in the Writ order that would touch upon the merits of the matter, or the interpretation of either the Quality Control Order (QCO) issued by the Ministry of Textiles or the clarification/alert notice issued by the Department for Promotion of Industry and Internal Trade, New Delhi (DPIIT) are left open to be adjudicated by the CESTAT, in accordance with law. Connected Miscellaneous Petitions are closed.

(A.S.M.,J.) (M.S.K.,J.)

08-12-2025

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DR.ANITA SUMANTH J.

AND

MUMMINENI SUDHEER KUMAR J.

SL

To

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