



WEB COPY

WP No. 46548 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-12-2025

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 46548 of 2025

and

W.M.P.No.51925 of 2025

Yegovah Enterprises, Rep., By Its Proprietor
Mr.Grista, No.11/4, M Pettai Main Road,
Royapuram, Chennai 600 013.

..Petitioner(s)

Vs

1. The Principal Commissioner Of Customs
(chennai-iii)(preventive),
Custom House, No.60, Rajaji Salai,
Chennai 600 001.
2. The Intelligence Officer (CI),
Directorate Of Revenue Intelligence,
7th Floor, Drum Shaped Building, I.P.
Bhawan, I.P. Estate, New Delhi 110 002
3. The Special Officer, FTWZ,
M/s.NDR Infrastructure Private Limited,
Nandiambakkam, Ponneri Taluk,
Chennai 600 120.
4. The Additional Commissioner Of Customs
(NDR-FTWZ), O/o The Principal
Commissioner Of Customs, Preventive
Commissionerate, Custom House, No.60,
Rajaji Salai, Chennai 600 001.

..Respondent(s)

directing the Respondents herein to Permit the petitioner to Re-
Export the goods viz., 45590 SQM., of PVC Coated Fabrics imported vide Bill
of Entry No.7328646, dated 19.12.2024, and Bill of Lading No.030E544320.



For Petitioner(s): Mr.A.K. JAYARAJ

For Respondent(s): Mr A.P Srinivas,SSC

WEB COPY

ORDER

The petitioner seeks for re-export of the imported goods vide Bill of Entry No.7328646, dated 19.12.2024, and Bill of Lading No.030E544320. The petitioner has submitted an application to that effect before the respondents. Since the same has not been considered till date, the petitioner has filed this writ petition.

2. Mr.A.P.Srinivas, learned Senior Standing Counsel, accepts notice on behalf of the respondents.

3. The respondents have refused to release the imported goods to the petitioner on the ground that the petitioner has misclassified the value of the goods. The DRI proceedings are pending against the petitioner with regard to the importation of the subject goods.

4. The very same issue has already been dealt with by this Court in W.P.No.45725 of 2025, dated 25.11.2025, and in the said writ petition, this Court had directed the respondents to grant permission for re-export of the goods subject to fulfilment of the following conditions:-



WEB COPY



- (i) The petitioner shall execute a bond for the total value of the differential duty payable by them;
- ii) The petitioner shall furnish a bank guarantee equivalent to 20% of the re-determined value; and
- (iii) On the petitioner fulfilling the above two conditions, they shall be permitted to re-export the goods within a period of 12 days from the date of compliance of the above conditions.

5. In this case as well, there has been a long delay for the release of the imported goods and therefore, the petitioner is seeking for re-export of the subject goods.

6. The learned counsel for the petitioner on instructions would submit that the petitioner is willing to abide by the very same conditions as imposed by this Court in its order dated 25.11.2025 passed in W.P.No.45725 of 2025. Since the petitioner is also a similarly placed person, the same direction can be imposed in this case as well.

7. As the issue involved in this case has already been settled by this Court in W.P.No.45725 of 2025, dated 25.11.2025, this writ petition is disposed of by directing the respondents to permit the petitioner to re-export the goods subject



to fulfilment of the conditions imposed by this Court in W.P.No.45725 of 2025,
dated 25.11.2025, extracted supra. No Costs. Connected W.M.P.No.51925 of
2025 is closed.

01-12-2025

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
RKM

To

1. The Principal Commissioner Of Customs (chennai-iii)(preventive),
Custom House, No.60, Rajaji Salai,
Chennai 600 001.
2. The Intelligence Officer (CI),
Directorate Of Revenue Intelligence,
7th Floor, Drum Shaped Building, I.P. Bhawan, I.P. Estate, New Delhi
110 002
3. The Special Officer, FTWZ,
M/s.NDR Infrastructure Private Limited, Nandiambakkam, Ponneri Taluk,
Chennai 600 120.
4. The Additional Commissioner Of Customs (NDR-FTWZ), O/o The
Principal Commissioner Of Customs, Preventive Commissionerate, Custom
House, No.60, Rajaji Salai, Chennai 600 001.



WEB COPY

WP No. 46548 of 2



ABDUL QUDDHOSE, J.

RKM

**WP No. 46548 of 2025
and
W.M.P.No.51925 of 2025**

01-12-2025