



WEB COPY

WP No. 47391 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-12-2025

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 47391 of 2025

AND

WMP NO. 52902 OF 2025

1. M/s Geeta Creations

Rep. By Its Proprietor Mr. Naman Rastogi, 2nd
Floor E -220 Sangarsh Gall Yad Ram Temple,
Babarpur Shahdra, New Delhi 110 032

Petitioner(s)

Vs

1. The Principal Commissioner Of
Customs (chennai III)
Prevenitve Custom House, No 60 Rajaji
Salai Chennai 600 001

2.The Intelligence Officer
Dri (hqrs) 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 Custom House, No 60 Rajaji
Salai Chennai 600 001

Respondent(s)

PRAYER

Directing the Respondents herein to permit the petitioner to Re-Export the



goods viz., 83751.00 SQM of PVC Coated Fabrics imported vide Bill of Entry No 77237839 dated 10.01.2025 and Bill of Lading No. 031E615811.

For Petitioner(s): A.K. Jayaraj

For Respondent(s): Mr.G.Meganathan, Jsc

ORDER

This writ petition has been filed, seeking permission for the petitioner to re-export the goods, which is the subject matter of the bill of entry dated 10.01.2025, disclosed in the prayer to this writ petition.

2. It is an undisputed fact as seen from the submissions made by both the counsels that the goods, which are the subject matter of the bill of entry dated 10.01.2025, disclosed in the prayer to this writ petition were ordered to be provisionally released in favour of the petitioner earlier by imposing certain conditions. Since, according to the petitioner, the conditions are onerous in nature, which could not be fulfilled, the petitioner seeks for re-export of the goods back to the place of its origin. For the said purpose, they had given several representations. Since the same have not been considered till date by the respondents, the petitioner has filed this writ petition.

3. The learned counsel for the petitioner also drew the attention of this Court to an order dated 28.11.2025 passed by this Court in W.P.No.46239 of 2025 in the case of *M/s. Yegovah Enterprises Vs The Pricipal Commissioner*



of Customs (Chennai – III) (Preventive) involving the similar matter, wherein also the petitioner therein had sought for re-export of the goods on the ground that due to onerous condition imposed for provisional release, they were unable to obtain provisional release as per the provisions of Section 110 A of the Customs Act, 1962.

4. In the said writ petitions, the following directs were issued:

“(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 twelve (12) days from the date of compliance of the above conditions as imposed by this Court”

5. The learned counsel for the petitioner, on instructions, would submit that the petitioner is willing to abide by the very same condition imposed by this Court on 28.11.2025 in W.P. No.46239 of 2025.



6. Till date, counter has not been filed by the respondents in this writ petition. The learned standing counsel appearing for the respondents reiterates the very same objections that were raised by the respondents in W.P. No.46239 of 2025. Only after considering the said objections, the learned Single Judge had disposed of W.P. No.46239 of 2025 on 28.11.2025 by imposing the aforesaid objections. In view of the same, this Court rejects the objections made by the learned standing counsel appearing for the respondents before this Court in this matter as well.

7. This Court is in agreement with the view taken by another learned Single Judge of this Court involving similar matter on 28.11.2025 in W.P. No.46239 of 2025. Accordingly, this writ petition is disposed of by granting permission to the petitioner to re-export the goods, which is the subject matter of the bill of entry dated 10.01.2025 disclosed in the prayer to this writ petition on fulfilment of the following conditions:

“(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



WEB COPY

WP No. 47391 of 2025



two conditions, they shall be permitted to re-export the goods within a period of twelve (12) days from the date of compliance of the above conditions as imposed by this Court”

No Costs. Consequently, connected writ miscellaneous petition is closed.

08-12-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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To

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WEB COPY

WP No. 47391 of 2025



ABDUL QUDDHOSE J.

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WP No. 47391 of 2025

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(1/4)**