



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-12-2025

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 47766 of 2025

M/s.A.K.IMPEX,
Rep By Its Authorized
Signatory.Mr.Perumal Manickam

Petitioner(s)

Vs

1. The Principal Commissioner Of
Customs (preventive),
Chennai Iii Preventive
Commissionerate,No.60,Rajaji
Salai,Customs House,Chennai 600 001

2.The Addl.Commissioner Of Customs
(sez-ftwz)
Chennai Iii Preventive
Commissionerate, No.60, Rajaji Salai,
Customs House, Chennai 600 001

3.The Additional Director General,
Dri Headquarters, Directorate Of
Revenue Intelligence, Plot No.11-b,
Institutional Area, Vasant Kunj, New
Delhi 110070

4.The Deputy Director (ci),
Dri, Headquarters, Directorate Of
Revenue Intelligence, Plot No.11-b,
Institutional Area, Vasant Kunj, New
Delhi 110070

5.The Inquiry Officer / Sio,
Directorate Of Revenue Intelligence
(dri), 7th Floor, Drum Shaped Building,
I.P.Bhawan, I.P.Estate, New Delhi
110002

Respondent(s)

**PRAYER**

directing the respondents herein to consider the case of the petitioner and to permit the re-export of the goods, viz., 1392 Rolls, quantity being 93289 Sq.M, of PVC Coated Fabrics, which was originally imported vide Bill of Lading No.EGLV143472250711 and the filing of Bill of Entry No.7346216 dated 20.12.2024, in terms of Various Judicial pronouncements rendered by various Honble High courts and also this jurisdiction Honble High court and to pass

For Petitioner: Mr.S.BASKARAN

For Respondents: Mr.G.Meganathan, JSC

ORDER

The petitioner seeks for re-export of the imported goods vide Bill of Entry No.7346216, dated 20.12.2024 and Bill of Lading No.EGLV143472250711. 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.G.Meganathan, learned Junior 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:-

- (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.

vga

08-12-2025



To

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