



WEB COPY

WP No. 47946 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-12-2025

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THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 47946 of 2025

and

W.M.P.No.53542 of 2025

M/s. Avalon International, Rep By Its Partner Mr.
Faizan Khan , F-28, Hari Shanker Puram Lashkar,
Gwalior 474 001 Madhya Pradesh

..Petitioner(s)

Vs

- 1.The Principal Commissioner Of Customs
(chennai-iii)(preventive), Custom House, No.60
Rajaji Salai Chennai 01
- 2.THE INTELLIGENCE OFFICER, DRI (Hqrs),
Directorate Of Revenue Intelligence, 7th Floor
Drum Shaped Building, I.P. Bhawan IP. Estate
New Delhi 110 002
- 3.The Special Officer Ftwz, M/s. NDR
Infrastructure Private Limited, Nandiambakkam,
Ponneri Taluk Chennai 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 01.

..Respondent(s)

directing the respondents herein to permit the petitioner to Re-
Export the goods viz., 85062.00 SQM of PVC Coated Fabrics imported vide
Bill of Entry No.7751168, dated 12.01.2025, and Bill of Lading
No.031E615589.

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

For Respondent(s): Mr.G.MEGANATHAN, JSC



ORDER

The petitioner seeks for re-export of the imported goods vide Bill of Entry No.7751168, dated 12.01.2025, and Bill of Lading No.031E615589. 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, and objects for re-export of the subject goods on the ground that the petitioner has misclassified the value of the goods, and that the DRI proceedings are also pending against the petitioner with regard to the importation of the subject goods.

3. 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



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ABDUL QUDDHOSE, J.

RKM

To

- 1.The Principal Commissioner Of Customs
(chennai-iii)(preventive) Custom House, No.60
Rajaji Salai Chennai 01
- 2.THE INTELLIGENCE OFFICER DRI
(Hqrs)Directorate Of Revenue Intelligence, 7th
Floor Drum Shaped Building, I.P. Bhawan Ip.
Estate New Delhi 110 002
- 3.The Special Officer twz, M/s. Ndr Infrastructure
Private Limited, Nandambakkam Ponneri Taluk
Chennai 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 01

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