



WEB COPY

WP No. 378 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-01-2026

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 378 of 2026

1. M/s.Banu Creations
New No.65, Old No.33, Flat No.41, A1,
George Town Broadway, Chennai- 600
001 Rep. by its Partner Ms.Shakira
Banu.

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-110 070.
- 4.The Deputy Director (CI)
DRI Headquarters, Directorate of
Revenue Intelligence Plot No.11-B,
Institutional Area Vasant Kunj, New
Delhi-110 070.



5.The Inquiry Officer/ SIO
Directorate of Revenue Intelligence
(DRI) 7th Floor, Drum Shaped
Building, I.P.Bhawan I.P.Estate, New
Delhi-110 002.

Respondent(s)

PRAYER

Directing the respondents herein to consider the case of the petitioner and to permit the re-export of the goods, viz., 1010 Rolls, quantity being 120403 Sq.m of Textile Fabric Coated Laminated with Plastics, which was originally imported vide Bill of Lading No. WTLNGB24120042 and the filing of Bill of Entry No.7798613 dated 15.01.2025, in terms of various judicial pronouncements rendered by various Honble High Courts and also this Jurisdiction Honble High Court

For Petitioner(s): Mr.S.Baskaran

For Respondent(s): Mr.K.S.Ramaswamy,spc For
Respondent

ORDER

The petitioner seeks for re-export of the imported goods vide Bill of Entry No.7798613 dated 15.01.2025 and Bill of Lading No. WTLNGB24120042. 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.K.S.Ramaswamy, learned Senior Panel 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.

08-01-2026

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
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ABDUL QUDDHOSE J.

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