IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **28.01.2026**

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THE HONOURABLE MR JUSTICE **ABDUL QUDDHOSE**

W.P.No.2812 of 2026
and
W.M.P.No.3114 of 2026

The Commissioner of Customs,
Chennai – II (Import), Customs House,
No.60, Rajaji Salai,
Chennai – 600 001. ... Petitioner

vs.

1.The Customs, Excise & Service Tax Appellate Tribunal (CESTAT),
South Regional Bench,
Shastri Bhavan, Annex Building,
1st Floor, 26, Haddows Road,
Chennai – 600 006.

2.Urban Essentials India Pvt. Ltd.,
Rep. by its Director Mr.Prince Kapoor,
Shed No.1B, DCB Warehouse Survey No.926,
200 ft Ring Road, Ennore Express Highway,
Madhavaram, Chennai – 600 060. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records relating to Miscellaneous Order No.41108/2025 dated 22.12.2025 in M.A.No.41119 of 2025 passed by the CESTAT, Chennai, and quash the same as illegal, arbitrary, without jurisdiction and contrary to the Customs Act, 1962 and BIS Act, 2016.

For Petitioner	:	Mr.AR.L.Sundaresan Additional Solicitor General for Mrs.Revathi Manivannan Senior Standing Counsel
For Respondents	:	Tribunal [R1] Mr.Raghavan Ramabadran [R2]

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ORDER

This Writ Petition has been filed by the petitioner (Customs Department) challenging the impugned order, dated 22.12.2025 passed by the 1st respondent (CESTAT) in Miscellaneous Order No.41108 of 2025 in M.A.No.41119 of 2025.

2. Under the impugned order, the prayer sought for by the 2nd respondent seeking for provisional release of the subject goods has been allowed. The petitioner (Customs Department) has challenged the impugned order on the ground that the same is a non-speaking order. The petitioner has contended that without obtaining BIS certificates for the subject goods, the question of granting provisional release as ordered by CESTAT in the impugned order does not arise.

3. Mr.Raghavan Ramabadran, learned counsel, accepts notice on behalf of the 2nd respondent. He would submit that the 2nd respondent had obtained provisional release of the subject goods under the impugned order. He drew the attention of this Court to an order, dated 26.12.2025 passed by this Court in W.P.No.50475 of 2025, which has been filed by the 2nd respondent, in respect of the very same goods, which is the subject matter of this writ petition. He would submit that in the said order, a positive direction has been issued to the Customs Department to forthwith release the subject goods to the 2nd respondent, subject to the 2nd respondent depositing a sum of Rs.15,00,000/- directly to the account of the petitioner (Customs Department), within 24 hours from 26.12.2025. He would submit that, despite the 2nd respondent having deposited Rs.15,00,000/- with the Customs Department on 27.12.2025, till date, the order, dated 26.12.2025 passed in W.P.No.50475 of 2025 has not been complied with by releasing the subject goods to the 2nd respondent.

4. On the other hand, learned Additional Solicitor General appearing for the petitioner would submit that, since the impugned order

is a non-speaking order with regard to the objections raised by the petitioner (Customs Department) for grant of provisional release to the 2nd respondent, the impugned order has to be quashed and the matter has to be remanded back to the 1st respondent (Tribunal) for fresh consideration. He would also submit that a review application has been filed by the petitioner seeking for review of the order, dated 26.12.2025 passed by this Court in W.P.No.50475 of 2025, since the order dated 26.12.2025 has not considered the objections raised by the petitioner with regard to grant of provisional release of the goods and the said order was also passed without granting an opportunity for the petitioner to file a counter in the said writ petition. On instructions, he would submit that since the appeal is already pending before the 1st respondent (CESTAT) as against the order in original passed against the 2nd respondent with regard to the very same bill of entries and with regard to the very same goods, the petitioner, (Customs Department) pending disposal of the said appeal shall not dispose/alienate the subject goods. The said undertaking given by the petitioner (Customs Department) is recorded by this Court.

5. The learned counsel appearing for the 2nd respondent, on instructions, would submit that, if the goods are not disposed of till the disposal of the appeal pending before the 1st respondent (CESTAT), the said undertaking may be recorded and a direction may be issued to the 1st respondent (CESTAT) to dispose of the main appeal on merits and in accordance with law as expeditiously as possible. He would also submit, on instructions, that after recording the undertaking given by the petitioner (Customs Department) that they shall not destroy the subject goods or alienate the same, a direction may be issued to the 1st respondent (CESTAT) to dispose of the main appeal filed by the 2nd respondent as expeditiously as possible, considering the fact that the subject goods have got a limited shelf life.

6. After recording the submissions made by the learned Additional Solicitor General appearing for the petitioner as well as the learned counsel appearing for the 2nd respondent, the following directions are issued :-

(a) the impugned order, dated 22.12.2025 passed by the 1st respondent (CESTAT) in Miscellaneous Order No.41108/2025 in M.A.No.41119 of 2025 is hereby quashed as the same is a non-speaking order;

(b) the 1st respondent (CESTAT) shall dispose of the 2nd respondent's Customs Appeal No.41355 of 2025 as expeditiously as possible after giving due consideration to the fact that the subject goods have a limited shelf life;

(c) the undertaking given by the petitioner (Customs Department) that they shall not destroy/alienate the subject imported goods, till the disposal of the appeal by the 1st respondent (CESTAT), is recorded.

7. In terms of the aforesaid directions, this Writ Petition is disposed of. No Costs. Consequently, the connected miscellaneous petition is closed.

28.01.2026

Index : Yes/No
Speaking Order : Yes / No
Neutral Citation Case: Yes / No
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To

1.The Customs, Excise & Service Tax Appellate Tribunal (CESTAT),
South Regional Bench,
Shastri Bhavan, Annex Building,
1st Floor, 26, Haddows Road,
Chennai – 600 006.

2.The Commissioner of Customs,
Chennai – II (Import), Customs House,
No.60, Rajaji Salai,
Chennai – 600 001.

ABDUL QUDDHOSE. J.

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