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W.P. No.2883 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-03-2026

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THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.2883 of 2026

and

W.M.P. Nos.3209 and 3210 of 2026

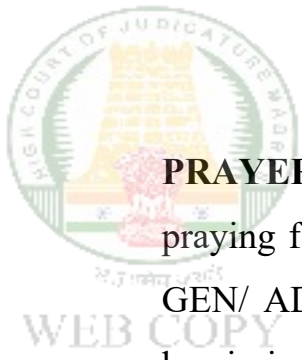
M/s.Dishu International
Rep. by its Partner Kapil Goel,
Shop No.1, Plot No.72, Right portion,
1st Floor, Block C, Pocket 7, Sector 7,
North Delhi, Delhi 110 085

..Petitioner(s)

Vs

1. The Principal Commissioner of Customs
(Chennai-III) Custom House,
No.60, Rajaji Salai, Chennai-600 001.
2. The Additional Commissioner of Customs
(NDR-FTWZ),
O/o, the Principal Commissioner of Customs,
Preventive Commissionerate,
Custom house, No.60, Rajaji salai,
Chennai-600 001.
3. The Special Officer, FTWZ
M/s.NDR Infrastructure Private Limited,
Nandiambakkam, Ponneri Taluk,
Chennai-600 120.
4. The Intelligence Officer, DRI (Hqrs.),
Directorate of Revenue Intelligence,
7th floor, Drum Shaped building ,
I.P Bhavan, I.P.Estate,
New Delhi.

..Respondent(s)



PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for a writ of Certiorarified Mandmaus calling for the records in F.No. GEN/ ADJ/ Misc/ 358/ 2025 dated 21.07.2025 passed by the 2nd respondent herein in petitioner's Bill of Entry No. 7615372 dated 4.01.2025 and quash the same as illegal, arbitrary unfair, unreasonable violation of principles of natural justice and perverse insofar as Condition No.1 and 2 of the impugned order dated 21.07.2025 and direct the 1st respondent herein to release the goods viz., 8563 Kgs of Viscose Knitted Fabric imported vide Bill of Entry No. 7615372 dated 4.01.2025 totally valued at USD 9419.30 for 8563 Kgs without insisting for payment of Duty on the re-determined value and without insisting for furnishing Bank Guarantee for Rs.11,00,000/-.

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

For Respondent(s): Mr.S.M.Deenadayalan
Senior Standing Counsel (for R1 to R3)

Ms.Pooja Jain
Junior Standing Counsel (for R4)

ORDER

The present writ petition is filed praying for a writ of Certiorarified Mandmaus challenging the order of the 2nd respondent in F.No.GEN/ADJ/ Misc/358/2025 dated 21.07.2025, in Bill of Entry No.7615372 dated 04.01.2025 and quash the same.

2. Learned counsel for petitioner would submit that petitioner is engaged in the trade of import of Viscose Knitted Fabrics and is registered under the GST. Petitioner had placed an order with M/s.Changshu Yidu Textiles Co.,



Ltd., China for supply of 8563 kgs of Viscose Knitted Fabrics, it is stated that one consignment had reached Chennai Port and the same has been taken to SEZ Ware House M/s. Professional Freight Logistics, in M/s. NDR Infrastructure Private Limited, Nandiyambakkam, Chennai. Admittedly, petitioner had submitted the necessary documents such as Commercial Invoice, Packing list, Certificate of Origin etc., to the respondents. Further, petitioner had filed Bill of Entry seeking clearance of the goods, however the same has not been released by the respondents. Petitioner was thereafter informed that the goods were examined and detained vide Detention Memo dated 21.01.2025, subsequently, the samples have been sent for testing and released based on the result of the tests. Pursuant thereto, a Seizure Memo dated 19.02.2025 was issued to the petitioner and the goods were seized.

3. It is the case of the learned counsel for petitioner that they had furnished all the documents as required by the respondents for assessment of the goods. It is further stated that identical goods were cleared earlier. Learned counsel for petitioner would therefore seek release of the subject goods inasmuch as the petitioner is put to severe financial burden of demurrage charges. He would thus submit that the action of the respondents is *void ab initio* and bad in law and perverse.

4. Petitioner has filed the present writ petition challenging the impugned



order of the 2nd respondent dated 21.07.2025. The relevant portions of the same is extracted hereunder:

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“1. The importer shall file the DTA Bill of entry for provisional release for the re-determined value and shall pay re-determined duty as mentioned in seizure memo and/ or NOC issued by DRI, HQ, New Delhi.

2. The importer shall execute a Bond and Bank Guarantee as mentioned below:

S.No.	Bill of Entry No. & Date	Bond	BG
1	7575208 dated 02.01.2025 (DTA)	Rs.39,00,000	Rs.14,00,000
2	7615372 dated 04.01.2025 (DTA)	Rs.28,00,000	Rs.11,00,000
	Total	Rs.67,00,000	Rs.25,00,000

3. The Bank Guarantee should be valid for a minimum period of one year, with an auto-renewal clause until the completion of adjudication proceedings.

4. The importer shall submit an undertaking to fully comply with the adjudication outcome and pay any additional duty, fine or penalty that may be imposed therein.

5. In the event of non-compliance with the adjudication order, the Bank Guarantee may be invoked without any further notice.

This order is issued without prejudice to any further action that may be taken under the provisions of the Customs Act, 1962 or any other applicable laws.”

5. It is submitted by the learned counsel for petitioner that under similar



circumstances, this Court passed the following directions in W.P.No.1463 of 2026 vide order dated 21.01.2026:

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“6. Accordingly, a similar order is passed in favour of the petitioner as well by modifying the impugned order dated 16.07.2025 passed by the second respondent for grant of provisional release to the petitioner by imposing the following conditions instead of the conditions imposed by the Customs Department under the impugned order dated 16.07.2025:

a) The petitioner is directed to remit the entire duty as declared by them.

b) The petitioner is directed to pay 50% of the differential duty for the total value arrived at by the Department.

c) The petitioner shall execute a bond for a sum of Rs.71,00,000/~ (Rupees Seventy One Lakhs only) and

d) The petitioner shall also execute a bond for a sum of Rs.29,00,000/~ (Rupees Twenty Nine Lakhs only) instead of Bank Guarantee. On compliance, the goods shall be released by the respondents within a period of seven days from the date of compliance of the conditions.

7. On fulfilment of the aforesaid conditions by the petitioner, the respondents shall provisionally release the goods to the petitioner. It is made clear that the petitioner will have to co-operate with the investigation to be conducted by the DRI and the Customs Department and the DRI is also directed to complete the investigation as expeditiously as possible. No costs. Consequently, connected WMPs are closed.”



5.1. Learned counsel for petitioner would further submit that the direction to pay 50% of the differential duty for the total value arrived at by the Department may be reduced to 30%, which was resisted by the learned counsel for the respondents who would submit that the petitioner may be directed to pay differential duty.

6. This Court finds merit in the submission of the learned counsel for respondents that the conditions in W.P.No.1463 of 2026, vide order dated 21.01.2026 be followed. In view thereof, this Court is inclined to dispose of the writ petition modifying the impugned order dated 21.07.2025 passed by the 2nd respondent for grant of provisional release of goods by imposing the following conditions instead of the conditions imposed by the Customs Department vide order dated 21.07.2025:

- a) The petitioner is directed to remit the entire duty as declared by them.
- b) The petitioner is directed to pay 50% of the differential duty for the total value arrived at by the Department.
- c) The petitioner shall execute a bond for a sum of Rs.28,00,000/~ (Rupees Twenty Eight Lakhs only) and
- d) The petitioner shall also execute a bond for a sum of Rs.11,00,000/~ (Rupees Eleven Lakhs only) instead of Bank Guarantee. On compliance, the goods shall be released by the respondents within a period of seven days from the date of compliance of the conditions.



7. On fulfilment of the aforesaid conditions by the petitioner, the respondents shall provisionally release the goods to the petitioner. It is made clear that the petitioner will have to co-operate with the investigation to be conducted by the DRI and the Customs Department and the DRI is also directed to complete the investigation as expeditiously as possible.

8. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

18-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
MKA

To:

- 1.The Principal Commissioner of Customs
(Chennai-III) Custom House,
No.60, Rajaji Salai, Chennai-600 001.
- 2.The Additional Commissioner of Customs (NDR-FTWZ),
O/o, the Principal Commissioner of Customs,
Preventive Commissionerate,
Custom house, No.60, Rajaji salai,
Chennai-600 001.
- 3.The Special Officer, FTWZ
M/s.NDR Infrastructure Private Limited,
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- 4.The Intelligence Officer, DRI (Hqrs.),
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MOHAMMED SHAFFIQ J.

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