IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-01-2026

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THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 2941 of 2026 AND WMP Nos.3285 & 3288 OF 2026

Achintya Impex Private Limited
Rep. by its Director
Shri Yogesh Kumar

..Petitioner(s)

Vs

1. The Commissioner of Customs
   Air Cargo complex (ACC)
   New Custom House,
   Meenambakkam, Chennai-600 027
2. The Additional Director General
   Directorate of Revenue Intelligence (DRI)
   Ahmedabad Zonal Unit,
   Ahmedabad.

..Respondent(s)

directing the respondents herein to cause provisional release of the seized goods namely 92.5 percent silver jewellery studded with synthetic stones (weighing 4,93,427 grams assessable value Rs.9,27,45,807/-) imported under Bill of entry No.5775865 dated 18.11.2025 under section 110A of the customs Act, 1962 pending further proceedings in adjudication.

For Petitioner(s): Mr.B.Satish Sundar

For Respondent(s): Mr.J.Vasu,JPC For R1
Mr.Mohanamurali,SSC For R2

Order

This writ petition has been filed to direct the respondents to grant provisional release of the seized goods, morefully described in the prayer to this writ petition, which were imported by the petitioner under a Bill of Entry No.5775865 dated 18.11.2025.

2.The petitioner seeks for provisional release as per the provisions of Section 110A of the Customs Act, 1962. The petitioner had earlier submitted an application on 13.01.2026 seeking for provisional release of the subject goods imported by the petitioner. The petitioner had also furnished a Bank Guarantee for a sum of Rs.2,00,60,918/- (Rupees Two Crores Sixty Thousand Nine Hundred and Eighteen only) as a suspicion was raised by the Customs Department with regard to the country of origin. Since the application filed under Section 110A of the Customs Act, 1962 has not been considered by the respondents, the petitioner has filed this writ petition.

3.Learned counsel for the petitioner has also placed on record, during the course of hearing today, a reply sent by the second respondent dated 29.01.2026 requesting the petitioner to approach the first respondent in case the petitioner seeks for provisional release of the subject goods. Learned counsel for the petitioner would submit that even though a positive direction is sought for in this writ petition for provisional release, it would suffice if a direction is issued to the first respondent to consider the petitioner's application filed under Section 110A of the Customs Act, 1962 seeking for provisional release of the subject goods, on merits and in accordance with law, within a time frame to be fixed by this Court.

4.Mr.J.Vasu, learned Junior Panel Counsel accepts notice on behalf of the first respondent. Mr.Mohanamurali, learned Senior Standing Counsel accepts notice on behalf of the second respondent.

5.No prejudice would be caused to the respondents if such a direction is issued.

6.This Court is not expressing any opinion on the merits of the petitioner's application. However, the first respondent will have to take into consideration the fact that the petitioner had earlier furnished a Bank Guarantee for a sum of Rs.2,00,60,918/- (Rupees Two Crores Sixty Thousand Nine Hundred and Eighteen only) when a doubt was raised by the Customs Department with regard to the place of origin of the subject imported goods, while passing the final order in the petitioner's application seeking for provisional release filed under Section 110A of the Customs Act.

7.This Court is not expressing any opinion on the merits of the petitioner’s application.

8.For the foregoing reasons, this writ petition is disposed of by directing the first respondent to pass final orders, on merits and in accordance with law on the petitioner’s application dated 13.01.2026 seeking for grant of provisional release of the goods, morefully described in the prayer to this writ petition, after giving due consideration to the fact that the petitioner had earlier furnished a bank guarantee for a sum of Rs.2,00,60,918/- (Rupees Two Crores Sixty Thousand Nine Hundred and Eighteen only) and a bond for the full value of the goods, within a period of six weeks from the date of receipt of a copy of this order. Consequently, connected WMPs are closed. No costs.

30-01-2026

VGA

To

1. The Commissioner of Customs
   Air Cargo complex (ACC)
   New Custom House,
   Meenambakkam, Chennai-600 027

2. The Additional Director General
   Directorate of Revenue Intelligence (DRI)
   Ahmedabad Zonal Unit,
   Ahmedabad.

ABDUL QUDDHOSE J.

VGA

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