



WEB COPY

WP No. 5424 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-02-2026

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 5424 of 2026

M/s. ASC Impex

No 2712 B Type mathur

MMDA Mathur Main Road,

Manali, Chennai 600 068

Rep. by its Proprietor A. Selvakumar

..Petitioner(s)

Vs

1. The Commissioner of Customs (Imports - Gr.3)

Chennai II Commissionerate, no 60, Rajaji

Salai, Customs House, Chennai 600 001

2. The Additional commissioner of customs

(Imports – Gr.3) Chennai II Commissionerate,

no 60, Rajaji Salai, Customs House, Chennai

600 001

3. The Deputy commissioner of customs (Imports

- Gr.3)

Chennai II Commissionerate, no 60, Rajaji

Salai, Customs House, Chennai 600 001

4. The Deputy Commissioner of customs (SIIB)

Chennai III Commissionerate, no 60, Rajaji

Salai, Customs House, Chennai 600 001

..Respondent(s)



Writ petition is filed under Article 226 of the Constitution of India seeking for issuance of a writ of mandamus to direct the 4th Respondent /SIIB to forward the file to the Respondent Nos.1 to 3 who would consider the request made by the petitioner for the release of goods, albeit, provisionally, viz., Polyester Woven Fabric with PVC coated (TS-013) imported, vide Bill of Entry No 2565459 dated 10.06.2025 being a Live consignment, by considering the fact that the goods are imported under the ASEAN-India Free Trade Agreement and the Asean - India Free Trade Area Preferential Tariff Certificate of origin Certificate issued by the Malaysian Country dated 07.06.2025 which entitles the petitioner to claim the benefit of Customs Notification relevant / appropriate and also by considering the representation dated 25.09.2025 given by the petitioner, in so far as in the said representation, the petitioner had sought for the provision release of goods, in tems of the judgment rendered by Honble Supreme court - M/s Navshakti Industires - 2011 (269) ELT (A-146) (SC) and sec. 18 r/w sec. 110A of the customs Act 1963 pending any further investigation / proceedings by the respondents herein and also to issue necessary detention certificate in terms of Reg 6 1) of the Handling of Cargos under customs Area Regulation, 2009.

For Petitioner(s): Mr.S.Baskaran

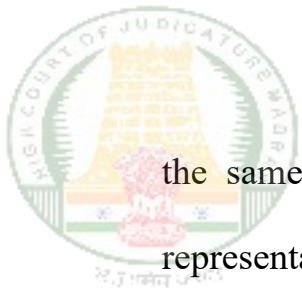
For Respondent(s): Mr.M.Santhanaraman, SPC

Mr.T.Nalinidhar, JSC

ORDER

This writ petition has been filed seeking for a direction to the respondents to release the goods morefully described in the Bill of Entry referred to in the prayer to this writ petition, based on the petitioner's representation dated 25.09.2025.

2. The petitioner claims that the subject goods are freely importable. According to the petitioner, despite the same, till date, the goods have not been released to the petitioner. The petitioner has sought for provisional release of the subject goods through their representation dated 25.09.2025. The receipt of



the same has also been acknowledged by the respondents. Since the said representation has not been considered till date, the petitioner has filed this writ petition.

3. Mr.T.Nalinidhar, learned JSC, accepts notice on behalf of the respondents, and on instructions, he submits that SIIB investigation is under progress with regard to the subject goods, and only when the investigation is completed, depending upon the investigation report, the question of granting provisional release of the subject goods to the petitioner will arise.

4. However, this Court is of the considered view that no prejudice will be caused to the respondents if the petitioner's representation dated 25.09.2025 is considered on merits and in accordance with law, within a time frame to be fixed by this Court. Accordingly, this writ petition is disposed of by directing the respondents 2 to 4 to pass final orders, on merits and in accordance with law, on the petitioner's representation dated 25.09.2025 seeking for provisional release of the goods, which are the subject matter of the Bill of Entry morefully disclosed in the prayer to this writ petition, within a period of four weeks from the date of receipt of a copy of this order. This Court is not expressing any opinion on the merits of the aforesaid representation of the petitioner. No Costs.

13-02-2026

Neutral Citation: Yes/No

RKM



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ABDUL QUDDHOSE, J.

RKM

To

1. The Commissioner of Customs (Imports - Gr.3)
Chennai II Commissionerate, no 60, Rajaji
Salai, Customs House, Chennai 600 001
2. The Additional commissioner of customs
(Imports - Gr.3)
Chennai II Commissionerate, no 60, Rajaji
Salai, Customs House, Chennai 600 001
3. The Deputy commissioner of customs (Imports
- Gr.3) Chennai II Commissionerate, no 60,
Rajaji Salai,
Customs House, Chennai 600 001
4. The Deputy Commissioner of customs (SIIB)
Chennai III Commissionerate, no 60, Rajaji
Salai, Customs House, Chennai 600 001

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