



WEB COPY

WP No. 5334 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-02-2026

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THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 5334 of 2026

Kernel Enterprises Private Limited

Rep. by its Director,

Shri Vishal Raj Gautam,

Mumbai, Maharashtra 400 053

..Petitioner(s)

Vs

1. The Commissioner Of Customs

Air Cargo Complex (ACC),

New Custom House,

Meenambakkam, Chennai 27

2. The Additional Director General

Directorate of Revenue Intelligence (DRI),

Ahmedabad Zonal Unit,

Ahmedabad

..Respondent(s)

Writ petition is filed under Article 226 of the Constitution of India seeking for issuance of a writ of mandamus to act on the petitioner's representation dated 08.01.2026 and direct the respondents herein to cause provisional release of the seized goods namely Assorted 92.5 percent Studded Silver Jewellery (Rings, Ear Rings, Pendants, Bracelets, Bangles, Necklace) weighing 790,520 grams having assessable value of Rs .13,47,15,400/- imported under Bill of Entry No. 5715306 dated 15.11.2025 under Section



110A of the Custom Act 1962 subject to such terms and conditions which may be imposed by this court.

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

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 grant provisional release of Silver Jewellery, which is the subject matter of the Bill of Entry, referred to in the prayer to this writ petition, under Section 110A of the Customs Act, 1962.

2. The petitioner claims that they have already furnished bank guarantee and have also executed a bond for the full value of the goods. However, according to them, goods have been detained arbitrarily and illegally. The petitioner now seeks for the provisional release of the subject goods under Section 110A of the Customs Act, 1962.

3. Mr.T.Nalinidhar, learned JSC, accepts notice on behalf of the respondents, and on instructions, he would submit that DRI investigation is pending in respect of the very same goods on account of the misclassification of the subject goods. He would also submit that the subjects goods are restricted items.



4. This Court is not expression any opinion on the merits of the respective contentions of the parties. No prejudice will also be caused to the respondents if the petitioner's representations 08.01.2026 and 02.02.2026 seeking for grant of provisional release under Section 110A of the Customs Act, 1962, is considered on merits and in according with law, within a time frame to be fixed by this Court. Accordingly, this writ petition is disposed of by directing the first respondent to pass final orders, on merits and in according with law, on the aforesaid representations of the petitioner seeking for provisional release of the seized goods, which are the subject matter of the Bill of Entry referred to in the prayer to this writ petition, within a period of eight weeks from the date of receipt of a copy of this order. No Costs. Consequently, connected writ miscellaneous petitions are closed.

13-02-2026

Neutral Citation: Yes/No

RKM

To

1. The Commissioner Of Customs
Air Cargo Complex (ACC),
New Custom House,
Meenambakkam, Chennai 27
2. the Additional Director General
Directorate of Revenue Intelligence (DRI),
Ahmedabad Zonal Unit,
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ABDUL QUDDHOSE, J.

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