IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No. 7181 of 2026

M/s.Ask Enterprises,
353, Mani Mahal Office,
No.10/11, 4th Floor, Kalbadevi Road,
Mumbai-400 002, Maharashtra
Rep. By its Proprietor Mr.Vicky P.Gidhwani

..Petitioner(s)

Vs

1. The Principal Commissioner of Customs (Preventive), Chennai III Preventive Commissionerate,
No.60, Rajaji Salai, Customs House,
Chennai-600 001

2. The Additional Commissioner of Customs (SEZ-FTWZ) Chennai III Preventive Commissionerate,
No.60, Rajaji Salai, Customs House,
Chennai-600 001

3. The Deputy Director (CI),
DRI, Headquarters, Directorate of Revenue Intelligence, Plot No.11-B, Institutional Area,
Vasant Kunj, New Delhi-110 070

4. The Inquiry Officer/SIO
Directorate of Revenue Intelligence (DRI)
7th Floor, Drum Shaped Building,
I.P Bhawan I.P.Estate, New Delhi-110 002

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of a Writ of Mandamus, directing the respondents herein to consider the case of the petitioner and to permit the re-export of the goods viz., 1351 Rolls of "Textile Fabric Coated laminated with Plastics", which was originally imported vide Bill of Lading No.EGLV143456733397 and the filing of Bill of Entry No.7670071 dated 08.01.2025, in terms of various judicial pronouncements rendered by various High Courts.

For Petitioner(s): Mr.S.Baskaran

For Respondent(s): Mr.Harikrishna
Junior Standing Counsel for R1 and R2

Mr.M.Santhanaraman
Senior Standing Counsel for R3 and R4

ORDER

This Writ Petition has been filed seeking a direction to the respondents to permit the petitioner to re-export the goods viz., 1351 Rolls of "Textile Fabric Coated laminated with Plastics", which was originally imported vide Bill of Lading No.EGLV143456733397 and the filing of Bill of Entry No.7670071 dated 08.01.2025.

2. The learned counsel for petitioner submitted that petitioner had imported fabrics, which have been lying with the respondents from December 2024 and January 2025 onwards. It is submitted that the goods were imported

from overseas suppliers and were moved to the warehouse situated inside the Special Economic Zone at M/s.NDR Infrastructure Private Limited., Ponneri Taluk, Chennai. Though the goods were assessed under the Risk Management System, the same were not released on account of an alert issued by the Directorate of Revenue Intelligence (DRI), pursuant to which the goods were examined by the DRI officials, samples were drawn and thereafter the goods were seized on 23.05.2025 for the purpose of further investigation.

3. It is the case of the petitioner that the samples drawn from the imported goods were tested by the CRCL Laboratory, Delhi and based on the test report, respondents alleged misclassification of the goods under a different Customs Tariff Heading. Petitioner was issued summons under Section 108 of the Customs Act and had appeared before the authorities and produced necessary documents including invoices and product specifications. Despite petitioner having co-operated with the investigation, the goods continue to remain under seizure and in the custody of the respondents.

4. The learned counsel would further submit that due to prolonged detention, petitioner has been incurring heavy demurrage and detention charges and has suffered serious financial hardship. It is also submitted that the overseas supplier has expressed willingness to take back the goods and requested petitioner to re-export the same and accordingly representations were made to

the respondents seeking permission for re-export.

5. It is also submitted by the learned counsel for the petitioner that the continued retention of the imported fabrics without it being used, would result in the fabric being rendered useless. He would also bring to the notice of the Court that the seized fabrics were lying in the Special Economic Zone (SEZ) and not cleared for home consumption. It is also submitted that at that stage, the question of misdeclaration would possibly not arise.

6. This Court does not propose to go into the above question. But, keeping in view the facts of the present case, this Court is inclined to direct the respondents to permit the petitioner to re-export the goods, keeping in view the submissions which are not in dispute, that these goods have been lying with the respondents for more than a year and samples have also been drawn and no useful purpose would be served by continued seizure of the goods.

7. As a matter of fact, while the learned counsels for the respondents 1 to 4 do not have any serious objection to permitting re-export, however, while petitioner would submit, placing reliance upon the order of the Division Bench of this Court in the case of ***The Assistant Commissioner of Customs-Imports, Tuticorin and others vs. Mahadev Enterprises*** made in W.A(MD).No.556 of 2022 dated 23.06.2022, that the re-export may be permitted subject to the

condition that he would execute a bond to cover the value of the goods pending adjudication.

8. The learned counsels for the respondents 1 to 4, on other hand, would submit that in addition to executing the bond, the petitioner shall also furnish a Bank Guarantee.

9. After submitting for a brief while, the petitioner offered to furnish a bank guarantee in addition to executing a bond equivalent to 5% of the re-determined value, which was also agreed by the learned counsels for the respondents.

10. In that view of the matter, this Writ Petition stands disposed of with a direction to the respondents to permit the petitioner to re-export the goods imported vide 1351 Rolls of "Textile Fabric Coated laminated with Plastics", which was originally imported vide Bill of Lading No.EGLV143456733397 and the filing of Bill of Entry No.7670071 dated 08.01.2025 subject to the following conditions:

(i) Petitioner shall execute a bond for the total value of the differential duty payable to them;

(ii) Petitioner shall furnish a bank guarantee equivalent to 5% of the re-determined value; and

(iii) On petitioner fulfilling the above two conditions, they shall be permitted to re-export the goods within a period of 12 days from the date of compliance of the above conditions as imposed by this Court.

No Costs.

25-03-2026
(2/2)

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

To

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MOHAMMED SHAFFIQ, J.

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