IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No.11014 of 2026

M/s.Jasmine International,
Old No.184/9, New No.14, Ground Floor,
Jaya Nagar Main Road, Jaya Nagar, Kakkalur,
Thiruvallur District-602001.
Represented by its Partner,
Mr.Rayasam Gopal Jayakumar.

..Petitioner

Vs

1. The Additional Commissioner of Customs (Preventive),
   The Principal Commissioner of Customs (Preventive),
   Chennai III Preventive Commissionerate,
   No.60 Rajaji Salai, Customs House,
   Chennai 600001.

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

3. The Inquiry Officer / SIO,
   Directorate of Revenue Intelligence (DRI),
   7th Floor, Drum Shaped Building,
   I.P.Bhawan,
   I.P.Estate, New Delhi-110002.

..Respondents

Prayer: Writ of Mandamus for a direction to respondents to consider case of petitioner and to permit re-test of goods under import, covered under Bill of Entry Numbers, viz., (1) 7694158 dated 09.01.2025 (2) 7798151 dated 15.01.2025 to jurisdictional, Regional Testing Centre, viz., Textiles Committee Govt. of India, Mylapore, Chennai, being the Regional Apex Body for testing of such goods (fabrics) and by also considering representation of petitioner dated 10.02.2026 seeking re-testing of imported goods.

For Petitioner : Mr.S.Baskaran

For Respondents: Mr.Pragadish
Senior Standing Counsel
for R1

Mr.Santhanaraman
Standing Counsel for R2 & R3

ORDER

This writ petition has been filed for a direction to respondents to permit re-test of goods under import, covered under Bill of Entry Numbers viz., (1) 7694158 dated 09.01.2025 and (2) 7798151 dated 15.01.2025 to jurisdictional, Regional Testing Centre, viz., Textiles Committee Govt. of India, Mylapore, Chennai, being the Regional Apex Body for testing of such goods (fabrics) and by also considering representation of petitioner dated 10.02.2026 seeking re-testing of imported goods.

2. It was submitted that petitioner is a proprietorship concern, engaged in business of import and trading of PVC coated fabrics. During the course of

business, he imported a consignment of PVC coated fabric from China. The said consignment was moved to warehouse of SEZ unit viz., M/s.JBEL Logistics (India) Pvt. Ltd., inside M/s.NDR Infrastructure Pvt. Ltd., Ponneri Taluk, Chennai. Bill of entry was assessed under Risk Management Strategy (RMS). Later, DRI, Delhi had taken up investigation and pending investigation, this Court directed release of goods for re-export.

3. During investigation, samples were drawn by DRI and tested at CRCL, New Delhi, instead of Regional Apex Body viz., Textiles Committee, Chennai. Based on test report dated 25.04.2025, it was found that classification of goods by petitioner under CTH 59031090 and 60062300 was misclassification. According to Department, as per CRCL report, goods are classifiable under CTH 54075290, 54076900 and 60063200. Hence, petitioner filed writ petitions in W.P.Nos.44475 and 45494 of 2025 before this Court seeking re-export. This Court, by orders dated 19.11.2025 and 21.11.2025 disposed of writ petitions on the following terms:

> *"(i) The petitioner shall execute a bond for the total value of the differential duty payable by them;*
> *ii) the petitioner shall furnish a bank guarantee equivalent to 20% of the redetermined value; and*
> *iii) On the petitioner fulfilling the above two conditions, they shall be permitted to re export the goods within a period of twelve (12) days from the date of compliance of the above conditions as imposed by this Court."*

4. It is stated that petitioner made several representations including one dated 10.02.2026 seeking re-test of goods. The present writ petition has been filed inasmuch the above representation has not been acted upon.

5. Learned counsel for petitioner would submit that while considering the above representation regard must be had to Circulars which governs re-testing including Circulars dated 15.03.2004 and 18.07.2017 etc. He further submitted that as a matter of fact, insofar as hazardous waste dyes used in the textile fabric, it is only the Textile Committee at Chennai, which has requisite facility/infrastructure to carry out appropriate test. The CRCL, Delhi and other laboratories only has facilities for carrying out a test relating to composition. That may also be considered while disposing of petitioner's representation.

6. Learned Standing Counsel for respondents would submit that they would consider the above request and pass appropriate orders after affording petitioner an opportunity of hearing.

7. Heard the counsels and perused the materials available on record.

8. In that view of the matter, this Court is inclined to dispose of writ petition with following directions:

i) The above representation dated 10.02.2026 shall be considered by appropriate respondent and appropriate orders shall be passed, after affording petitioner an opportunity of hearing, within a period of two weeks from the date of receipt of a copy of this order. Petitioner shall appear before concerned respondent on 30.03.2026.

ii) It is open to petitioner to rely upon any judgment or circulars dealing with petitioner's right to have re-testing, which would be considered while passing the orders.

iii) In view of the admitted position that the test report will have a material bearing on the adjudication, it is only appropriate that status quo be maintained with regard to adjudication proceedings until the above request is considered and appropriate orders passed.

iv) It is made clear that this Court has not expressed anything on merits.

9 . Accordingly, the writ petition stands disposed of. There will be no order as to costs.

24-03-2026

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

MRN

To

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

2. The Deputy Director (CI),
   DRI, Headquarters, Directorate of Revenue Intelligence,
   Plot No.11-B, Institutional Area,
   Vasant Kunj, New Delhi-110070.

3. The Inquiry Officers/SIO,
   Directorate of Revenue Intelligence (DRI),
   7th Floor, Drum Shaped Building, I.P. Bhawan,
   I.P. Estate, New Delhi-110002.

MOHAMMED SHAFFIQ, J.

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