



WEB COPY



W.A.Nos. 519 & 520 of 2018

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.01.2026

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER
KUMAR

W.A.Nos. 519 & 520 of 2018
and
C.M.P.Nos. 4860, 17513 & 17516 of 2018

1.The Additional Director General
Directorate General of Revenue Intelligence
27, GN Chetty Road,
Chennai – 600 017.

2.The Senior Intelligence Officer,
Directorate General of Revenue Intelligence
27, GN Chetty Road, T.Nagar,
Chennai – 600 017.

.. Appellants

VS

1.M/s.Isha Exim
P-586 Block N, New Alipore,
Kolkata – 700 053
Rep. By proprietor,
Shri Prabal Kumar Kundu.

2.The Commissioner of Customs,
Chennai – II, Commissionerate,
Customs House, No.60, Rajaji Salai,
Chennai – 600 001.

3.The Deputy Commissioner of Customs,

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W.A.Nos. 519 & 520 of 2018

Group – I, Customs House,
No.60, Rajaji Salai,
Chennai – 600 001.

.. Respondents

Prayer in W.A.No. 519 of 2018: Appeal filed under Clause 15 of Letters Patent Act against the order dated 18.01.2018 made in W.P.No.1114 of 2018.

Prayer in W.A.No. 520 of 2018: Appeal filed under Clause 15 of Letters Patent Act against the order dated 18.01.2018 made in W.P.No.765 of 2018.

For Appellant : Mrs.M.Sheela
Senior Standing Counsel
(in both appeals)

For Respondents : Mr.Shravan Kochar
for Mr.B.Satishsundar
for R1
No appearance for R2, R3
(in both appeals)

COMMON JUDGMENT
(Delivered by Dr. ANITA SUMANTH.,J)

Both Mrs.M.Sheela and Mr.Shravan Kochar, learned counsel, state that nothing survives in this matter as the goods have been assessed and released, recording which, writ appeals and connected miscellaneous petitions are dismissed. No costs.

[A.S.M, J.] [M.S.K, J.]
09.01.2026

Index: Yes/No
Neutral Citation: Yes/No
ssm



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To
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1. The Commissioner of Customs,
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Chennai – 600 001.
2. The Deputy Commissioner of Customs,
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DR. ANITA SUMANTH,J.
and
MUMMINENI SUDHEER KUMAR,J.

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