



WEB COPY

WP No. 21237 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

**WP No. 21237 of 2025
and WMP.No.23995 of 2025**

M/s.Tablets (India) Ltd
Jhaver Center 3rd Floor, 72, Marshalls Road,
Egmore, Chennai-600 008 Rep. By Its Authorized
Signatory And Senior General Manager (imports)
Shri.R.Lakshmi Narasimhan

..Petitioner(s)

Vs

1. The Commissioner Of Customs (imports)
Custom House, 60, Rajaji Salai, Chennai-600
001.
2. The Assistant Commissioner Of Customs
(Imports), Export Promotion Division,
Chennai II (Imports) Commissionerate Customs
House, 60 Rajaji Salai, Chennai-600 001.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of a Writ of Certiorarified Mandamus, calling for the records in and connected with Order-in-original No.112708/2025 dated 26.03.2025 passed by the 2nd respondent quash the same and consequently direct the 1st respondent to grant extension of time for utilisation of imported material under 26 Bills of Entry as requested in the representation dated 05.12.2024 and 17.01.2023 in terms of circular No.18/2022-Cus dated 10.09.2022.



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For Petitioner(s): Mr. Shravan Kochar
For Respondent(s): Mr. A.P. Srinivas
Senior Standing Counsel

ORDER

This Writ Petition has been filed seeking issuance of a Writ of Certiorarified Mandamus, calling for the records connected with the Order-in-original No.112708/2025 dated 26.03.2025 passed by the 2nd respondent and quash the same and consequently, direct the 1st respondent to grant extension of time for utilisation of imported material under 26 Bills of Entry as requested in the representations of the petitioner dated 05.12.2024 and 17.01.2023 in terms of circular No.18/2022-Cus dated 10.09.2022.

2. After submitting a brief while, learned counsel for petitioner submitted that petitioner may be granted liberty to file an appeal before the appropriate Authority.

3. In that view of the matter, petitioner is at liberty to file an appeal before appropriate authority within a period of two (2) weeks from the date of receipt of a copy of this order. If such an appeal is filed within the stipulated time mentioned supra, the same shall be admitted and entertained without reference to limitation and shall be decided on merits and in accordance with law, subject to compliance with all the conditions, including pre-deposit, if any.



4. Accordingly, this Writ Petition stands disposed of. No Costs.

Consequently, connected miscellaneous petition is closed.

17-03-2026
(1/2)

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

ANU

To

1. The Commissionr Of Customs (imports)
Custom House, 60, Rajaji Salai, Chennai-600 001.
2. The Assistant Commisisoner Of Customs
(imports), Export Promtion Division, Chennai
li (imports) Commissionerate Customs House,
60 Rajaji Salai, Chennai-600 001.



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MOHAMMED SHAFFIQ, J.

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