



WEB COPY

W.P. No.14442 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.14442 of 2026

and

W.M.P. No.15650 of 2026

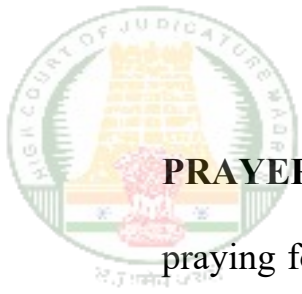
M/s.ATLAS INTERNATIONAL
Rep., by its Proprietor
Mr.Avinsh Kumar Maheshwari
4314/6 Jai Mata Market Tri Nagar,
Delhi- 110035.

..Petitioner(s)

Vs

1. The Principal Commissioner of Customs
(Chennai- III) (Preventive),
Custom House, No.60, Rajaji Salai,
Chennai- 600 001.
2. The Intelligence Officer, DRI (Hqrs.),
Directorate of Revenue Intelligence,
7th floor, Drum Shaped Building,
I.P.Bhawan, I.P.Estate,
New Delhi- 110 002.
3. The Specified Officer, FTWZ
M/s.NDR Infrastructure Private Limited
Nandiambakkam, Ponneri Taluk,
Chennai-600 120.
4. The Additional Commissioner of Customs
(NDR-FTWZ)
O/o.The Principal Commissioner of custom,
Preventive Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai-600 001.

..Respondent(s)



PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for a writ of Mandamus directing the Respondents herein to Permit the petitioner to Re-Export the goods Viz.,87,053.20SQM., of PVC Coated Fabrics Covered by Bill of Entry No.7694855, dated 09.01.2025, and Bill of Lading No.YSNBF24112816.

For Petitioner(s): Mr.A.K.Jayaraj

For Respondent(s): Mr.H.Siddarth
Junior Panel Counsel (for R1 & R4)

ORDER

The present writ petition is filed praying for a writ of Mandamus directing the Respondents herein to Permit the petitioner to Re-Export the goods Viz.,87,053.20SQM., of PVC Coated Fabrics Covered by Bill of Entry No.7694855, dated 09.01.2025, and Bill of Lading No.YSNBF24112816.

2. At the outset, the learned counsel for petitioner and respondents would submit that in W.P. No.48760 of 2025 dated 09.03.2026, under similar circumstances, this Court had permitted re-export of the goods subject to the following conditions:

“11. 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 Z-Type Bills of Entry Nos.7752786, 7753306, 7752983, 7754614 and 7753850



dated 13.01.2025. subject to the following condition:

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

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

(iii) On the 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.”

3. Learned counsel for petitioner would thus submit that they are ready and willing to abide by the very same conditions. To which, the learned counsel for respondents does not have any serious objections.

4. 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 Bill of Entry No.7694855, dated 09.01.2025, and Bill of Lading No.YSNBF24112816., subject to the following conditions:

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

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

(iii) On the 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.

Consequently, the connected miscellaneous petition is closed.

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

MKA



To:

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

2.The Intelligence Officer, DRI (Hqrs.),
Directorate of Revenue Intelligence,
7th floor, Drum Shaped Building,
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3.The Specified Officer, FTWZ
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Chennai-600 120.

4.The Additional Commissioner of Customs
(NDR-FTWZ)
O/o.The Principal Commissioner of Custom,
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MOHAMMED SHAFFIQ, J.

MKA

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(2/2)**



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