



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-04-2026

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THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.15767 of 2026

M/s.Intercity Warehousing,
New No 188, Ponneri High Road,
Manali, Chennai-600 103
Rep. by its Proprietor Mr.R.Kumaraswamy

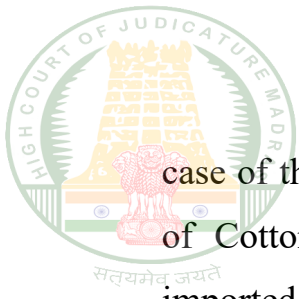
..Petitioner(s)

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 Additional Director General,
DRI Headquarters, Directorate of Revenue
Intelligence Plot No.11-B, Institutional Area,
Vasant Kunj, New Delhi-110 070.
4. The Deputy Director (CI),
DRI Headquarters, Directorate of Revenue
Intelligence, Plot No.11-B, Institutional Area,
Vasant Kunj, New Delhi-110 070.
5. 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)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India
praying for 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 951 Packages of Cotton Knitted Fabric yarn of Different Colours which was originally imported vide Bill of Lading No.741450204654 and the filing of bill of Entry No.7690386 dated 09.01.2025 in terms of various judicial pronouncements rendered by various Hon'ble High court.

For Petitioner(s): Mr.S.Baskaran

For Respondent(s): Mr.S.M.Deenadayalan
Senior Standing Counsel

ORDER

The present writ petition is filed praying for a writ of Mandamus directing the Respondents herein to permit re-export of the goods, viz 951 packages of Cotton Knitted Fabric yarn of different colours imported vide Bill of Lading No.741450204654 and the filing of bill of Entry No.7690386 dated 09.01.2025.

2. At the outset, the learned counsel for petitioner and respondents would submit that in W.P. No.7178 of 2026 dated 25.03.2026, under similar circumstances, this Court had permitted re-export of the goods subject to the following conditions:

“ 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 (i) Bill of Lading No.031E614743 and the filing of Bill of Entry No.7715889 dated 10.01.2025, 1366 Rolls of 'Textile Fabric Coated Laminated with



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Plastics’, (ii) Bill of Lading No.031E614742 and the filing of Bill of Entry No.7729221 dated 11.01.2025, 1367 Rolls of ‘Textile Fabric Coated Laminated with Plastics’ and (iii) Bill of Lading No.EGLV143456739883 and the filing of Bill of Entry No.7495798 dated 28.12.2024, 1341 Rolls of “Textile Fabric Coated Laminated with Plastics” subject to the following conditions:

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

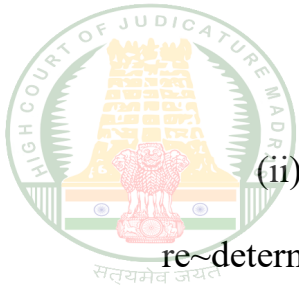
(ii) Petitioner shall furnish a bank guarantee equivalent to 5% of the re-determined value; and

(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.”

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 Lading No.741450204654 and the filing of bill of Entry No.7690386 dated 09.01.2025, subject to the following conditions:

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

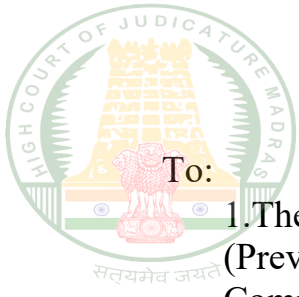


(ii) Petitioner shall furnish a bank guarantee equivalent to 5% of the re-determined value; and

(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.

27-04-2026

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



To:

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MOHAMMED SHAFFIQ J.

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