



WEB COPY

W.P. No.17461 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 11-03-2026**

CORAM

**THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P. No.17461 of 2022**

**and**

**W.M.P. Nos.16763 and 16765 of 2022**

M/s.Jain Recycling Private Limited  
Having Office at D-12,  
SIPCOT Industrial Complex,  
Gummidipoondi, Chennai- 601 201  
Rep. by its Authorized Signatory,  
Kamlesh Jain, Managing Director.

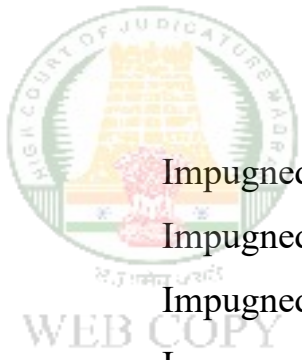
..Petitioner(s)

Vs

1. Union of India  
Through Secretary Ministry of Finance  
(Department of Revenue) No.137, North Block,  
New Delhi- 110 001.
2. The Central Board Of Indirect Taxes And  
Customs, Through Chairman Ministry of  
Finance (Department of Revenue) North Block,  
New Delhi- 110 001.
3. The Assistant / Deputy Commissioner Of  
Customs, Officer of the Central Board of  
Indirect Taxes and Customs,  
Turant Suvidha Kendra, Chennai Customs,  
Customs House, Chennai- 600 001.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India  
praying for a writ of Certiorari Mandamus Calling for the records of the  
Impugned Bill of Entry dated 12 /10/ 2020 bearing reference 9147235,  
Impugned Bill of Entry dated 17 /10/ 2020 bearing reference 9218903,  
Impugned Bill of Entry dated 14 /10/ 2020 bearing reference 9179418,



Impugned Bill of Entry dated 23 /10/ 2020 bearing reference 9299261,  
Impugned Bill of Entry dated 29 /10/ 2020 bearing reference 9370283,  
Impugned Bill of Entry dated 05 /11/ 2020 bearing reference 9461513,  
Impugned Bill of Entry dated 29 /08/ 2021 bearing reference 5238257,  
Impugned Bill of Entry dated 06 /09/ 2021 bearing reference 5333555,  
Impugned Bill of Entry dated 06 /08/ 2021 bearing reference 4958613,  
Impugned Bill of Entry dated 02 /09/ 2021 bearing reference 5278263,  
Impugned Bill of Entry dated 03 /10/ 2021 bearing reference 5686282,  
Impugned Bill of Entry dated 05 /10 / 2021 bearing reference 5713679,  
Impugned Bill of Entry dated 31 / 10 / 2021 bearing reference 6079123,  
Impugned Bill of Entry dated 30 / 10 / 2021 bearing reference 6072700,  
Impugned Bill of Entry dated 20 / 11 / 2021 bearing reference 6341024,  
Impugned Bill of Entry dated 05 / 01 / 2022 bearing reference 6957108,  
Impugned Bill of Entry dated 09 / 07 / 2021 bearing reference 4614737,  
Impugned Bill of Entry dated 25 / 01 / 2022 bearing reference 7221086,  
Impugned Bill of Entry dated 24 / 01 / 2022 bearing reference 7214680,  
Impugned Bill of Entry dated 28 / 01 / 2022 bearing reference 7277992,  
Impugned Bill of Entry dated 07 / 02/ 2022 bearing reference 7400392,  
Impugned Bill of Entry dated 21 / 02 / 2022 bearing reference 7584488,  
Impugned Bill of Entry dated 20 / 09 / 2021 bearing reference 5507896,  
Impugned Bill of Entry dated 27 / 10 / 2021 bearing reference 6009607 issued  
by respondent No.3 respectively in reference of the present petition and quash  
the same and direct the respondents to accept the value declared by the  
petitioner as the transaction value of goods imported under the cover of the  
impugned bills of entry and refrain the respondents from assessing future Bills  
of Entry using the erroneous valuation methodology.

For Petitioner(s): Mr.Thriyambak Kannan

For Respondent(s): Mr.Avinash Krishnan  
Standing Counsel (for R1)



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Mr.Umesh Rao  
Senior Standing Counsel (for R2 & R3)

### **ORDER**

Today when the matter was taken up for hearing, the learned counsel for the petitioner sought permission of this Court to withdraw the writ petition. He has also made an endorsement to that effect in the Court bundle.

2. Recording the submission and endorsement made by the learned counsel for the petitioner, the writ petition stands dismissed as withdrawn. No Costs. Consequently, the connected miscellaneous petitions are closed.

**11-03-2026**

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



To:

1. The Secretary Ministry of Finance  
(Department of Revenue),  
No.137, North Block, New Delhi- 110 001.
2. The Central Board of Indirect Taxes and Customs,  
Through Chairman Ministry of Finance  
(Department of Revenue) North Block,  
New Delhi- 110 001.
3. The Assistant / Deputy Commissioner of Customs  
Officer of the Central Board of  
Indirect Taxes and Customs Turant Suvidha Kendra,  
Chennai Customs, Customs House,  
Chennai- 600 001.



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**MOHAMMED SHAFFIQ J.**

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**11-03-2026**