IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **16.02.2026**

CORAM

THE HONOURABLE MR JUSTICE **ABDUL QUDDHOSE**

W.P.No.28681 of 2023
and
W.M.P.Nos.28229, 28231 & 28234 of 2023

M/s.N and N Traders,
Represented by its Proprietor,
Mr.Nisam Kassim,
No.KP-III/53, Jama-ath Building,
Kulathupuzha Post, Kollam 691 310,
Kerala. ... Petitioner

vs.

The Assistant Commissioner of Customs (Gr.1),
Chennai II Commissionerate,
Custom House, 60, Rajaji Salai,
Chennai – 600 001. ... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, call for the records pertaining to impugned order-in-original No.103095/2023 dated 21.09.2023 passed by the respondent in e F.No.CUS/APR/SW/2/2023-GR 1 and quash the same.

For Petitioner : Mr.R.Sethu Prabakaran
For Respondent : Mr.M.Santhanaraman
Senior Standing Counsel

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ORDER

The petitioner has challenged the impugned order-in-original, dated 21.09.2023 in this writ petition.

2. The operative portion of the impugned order-in-original comprises of two parts and it reads as follows :-

> (i) Pending verification of the certificate of country of origin, I temporarily suspend the Preferential Tariff Treatment to the goods under import in terms of sub section 4(ii) of Section 28DA of Custom Act, 1962;
>
> (ii) I order for provisional assessment of the goods imported vide Bill of Entry no.6427619 dated 15.06.2023 and release of the same on furnishing a bank guarantee equal to differential duty in terms of S.No.5(c) of CBIC Circular No.38/2016-Customs dated 22.08.2016.

3. The learned counsel for the petitioner, on instructions, would submit that the petitioner has already obtained provisional release of the goods pursuant to the directions issued by the respondent in the impugned

order-in-original. The only grievance left for the petitioner in this writ petition is that since the respondent has temporarily suspended the preferential tariff treatment for the goods and the respondent is yet to verify the country of origin of the imported goods, the petitioner is unable to import similar goods.

4. The learned Senior Standing Counsel appearing for the respondent would submit that, till date, the respondent has not been able to verify the country of origin of the imported goods of the petitioner and the preferential tariff treatment to the said goods continues to be under temporary suspension. Therefore, he would submit that within a time frame as directed by this Court, the respondent shall verify the country of origin of the subject imported goods.

5. The learned counsel for the petitioner is also satisfied if this writ petition is disposed of by directing the respondent to verify the certificate of country of origin submitted by the petitioner for the imported goods, which is the subject matter of the impugned order-in-original, within a time frame to be fixed by this Court.

6. The learned Senior Standing Counsel appearing for the respondent would submit that twelve (12) weeks will suffice for the respondent to verify the country of origin of the imported goods, which is the subject matter of the impugned order-in-original.

7. After recording the rival submissions, this Writ Petition is disposed of by directing the respondent to verify the country of origin of the imported goods, which are the subject matter of the impugned order-in-original by following the due procedure established under law, within a period of twelve (12) weeks from the date of receipt of a copy of this order and intimate the same to the petitioner. No Costs. Consequently, the connected miscellaneous petitions are closed.

16.02.2026

Index : Yes/No
Speaking Order : Yes / No
Neutral Citation Case: Yes / No
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To

The Assistant Commissioner of Customs (Gr.1),
Chennai II Commissionerate,
Custom House, 60, Rajaji Salai,
Chennai – 600 001.

ABDUL QUDDHOSE. J.

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W.P.No.28681 of 2023

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