



WEB COPY

W.P.No.34726 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM:

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

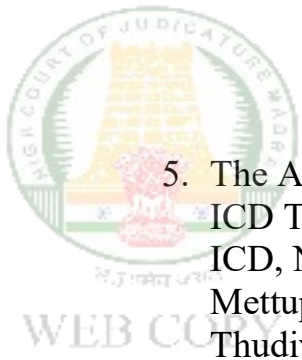
**W.P.No.34726 of 2025
and W.M.P.Nos.38914, 38916, 38917 & 38918 of 2025
and W.M.P.No.13853 of 2026**

Chettinad Logistics Private Limited,
Rani Seethai Hall, 6th Floor,
603, Anna Salai,
Chennai - 600 006.

..Petitioner

Vs.

1. The Commissioner of Customs,
Coimbatore, 6/7, ATD St,
Race Course, Gopalapuram,
Coimbatore - 641 018.
2. The Commissioner of Customs (Preventive)
Customs Division,
'B' Wing, III Floor,
No.1, Williams Road,
Cantonment, Trichy - 620 001.
3. The Assistant Commissioner of Customs,
Customs Division,
'B' Wing, III Floor,
No.1, Williams Road,
Cantonment, Trichy - 620 001.
4. The Deputy Commissioner of Customs,
Customs Division,
'B' Wing, III Floor,
No.1, Williams Road,
Cantonment, Trichy - 620 001.



5. The Assistant Commissioner of Customs,
ICD Thudiyalur,
ICD, No.02/235 C,
Mettupalayam Road,
Thudiyalur, Coimbatore - 641 034.
6. The Superintendent of Customs,
Customs Policy Section,
No. 1, Williams Road,
Cantonment, Trichy - 620 001.
7. The Directorate of Revenue Intelligence,
Coimbatore Regional Unit,
No. 1103, Trichy Road,
Coimbatore - 641 402.
8. The Assistant Commissioner of Customs,
Customs Preventive Unit,
Coimbatore - 641 034.
9. The Central Board of Indirect Taxes
and Customs (CBIC),
Hudco Vishala Building, Bhikaji Cama Place,
R.K.Puram, New Delhi – 110 066.

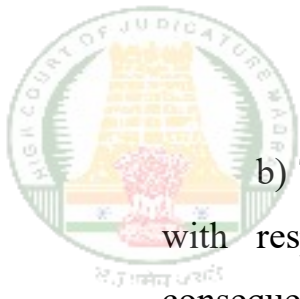
Also having office at
4th Floor, Rajendra Bhawan,
210, DDU Marg, New Delhi – 110 002.

(R9 suo motu impleaded vide Order dated
17.03.2026 made in W.P.No.34726 of 2025)

..Respondents

This Writ Petition has been filed under Article 226 of the Constitution of India praying to

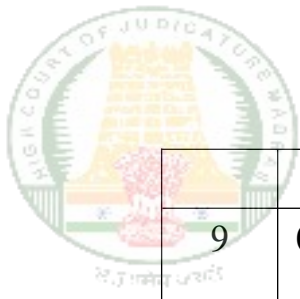
a) To issue a writ of mandamus directing the Respondents 2 - 7 to de-notify the Petitioner's Inland Container Depot facility situated at No.2/235C, Mettupalayam Road, Tudiyalur, Coimbatore - 641 034 in pursuance to the application filed by the Petitioner on 03.04.2025; and



b) To issue a writ of certiorari calling for the records of the Respondents with respect to the schedule-mentioned impugned demand notices and consequently, quash the same as non-est and invalid in the eyes of law;

SCHEDULE OF DEMAND NOTICES ISSUED TO THE PETITIONER

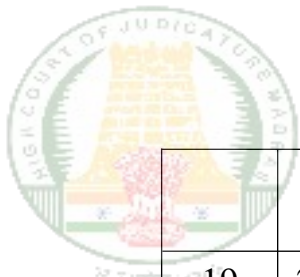
S.No.	Date	Notice No.	Issued by
1	30.06.2011	C.No.I/16/3/2009-ESTT (pt.file)	Office of the Commissioner of Central Excise, Customs & Service Tax
2	18.03.2019	C.No.II/16/01/2013-ESTT	Office of Assistant Commissioner of Customs, Customs Division, Trichy
3	07.06.2019	C.No.II/39/11/2019-ESTT	Office of Assistant Commissioner of Customs, Customs Division, Trichy
4	18.09.2019	C.No.II/39/11/2019-ESTT	Office of Assistant Commissioner of Customs, Customs Division, Trichy
5	18.09.2019	C.No.II/39/11/2019-ESTT	Office of Assistant Commissioner of Customs, Customs Division, Trichy
6	12.02.2020	C.No.II/39/11/2019-ESTT	Office of the Deputy Commissioner of Customs, Customs Division, Trichy
7	22.06.2020	C.No.II/39/11/2019-ESTT	Office of the Deputy Commissioner of Customs, Customs Division, Trichy
8	02.09.2020	C.No.II/39/11/2019-ESTT	Office of the Deputy Commissioner of Customs, Customs



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			Division, Trichy
9	07.09.2020	C.No.II/39/11/2020-ESTT (CRC)	Office of the Deputy Commissioner of Customs, Customs Division, Trichy
10	23.12.2020	C.No.II/39/11/2019-ESTT	Office of the Deputy Commissioner of Customs, Customs Division, Trichy
11	11.06.2021	C.No.II/39/11/2019-ESTT	Office of the Deputy Commissioner of Customs, Customs Division, Trichy
12	11.06.2021	C.No.II/39/11/2019-ESTT	Office of the Deputy Commissioner of Customs, Customs Division, Trichy
13	24.12.2021	C.No.II/39/11/2019-ESTT	Office of the Deputy Commissioner of Customs, Customs Division, Trichy
14	26.05.2022	C.No.II/39/11/2019-ESTT	Office of the Deputy Commissioner of Customs, Customs Division, Trichy
15	26.05.2022	C.No.II/39/11/2019-ESTT	Office of the Deputy Commissioner of Customs, Customs Division, Trichy
16	28.06.2022	C.No.II/39/11/2019-ESTT	Office of the Deputy Commissioner of Customs, Customs Division, Trichy
17	28.09.2022	C.No.II/39/11/2019-ESTT	Office of the Deputy Commissioner of Customs, Customs Division, Trichy
18	27.02.2023	C.No.II/39/11/2019-ESTT	Office of the Deputy Commissioner of



			Customs, Customs Division, Trichy
19	28.12.2022	C.No.II/39/11/2019-ESTT	Office of the Deputy Commissioner of Customs, Customs Division, Trichy
20	13.03.2023	C.No.II/39/11/2019-ESTT	Office of the Deputy Commissioner of Customs, Customs Division, Trichy
21	07.08.2023	C.No.II/39/11/2019-ESTT	Office of the Deputy Commissioner of Customs, Customs Division, Trichy
22	06.12.2023	C.No.II/39/11/2019-ESTT	Office of Assistant Commissioner of Customs, Customs Division, Trichy
23	08.01.2024	C.No.II/39/11/2019-ESTT	Office of Assistant Commissioner of Customs, Customs Division, Trichy
24	29.05.2024	C.No.II/39/11/2019-ESTT	Office of Assistant Commissioner of Customs, Customs Division, Trichy
25	21.08.2024	C.No.II/39/11/2019-ESTT	Office of Assistant Commissioner of Customs, Customs Division, Trichy
26	10.01.2025	C.No.II/39/11/2019-ESTT	Office of Assistant Commissioner of Customs, Customs Division, Trichy
27	22.05.2025	C.No.II/39/11/2019-ESTT	Office of Assistant Commissioner of Customs, Customs Division, Trichy



For Petitioner : Mr.Vaibhav R.Venkatesh

For Respondents – 1 to 6 & 8 : Mr.M.Santhanaraman,
Senior Panel Counsel

For Respondent – 7 : Mr.Umesh Rao.K,
Senior Standing Counsel

For Respondent – 9 : Mr.J.Vasu,
Junior Panel Counsel

ORDER

The reliefs sought in the present Writ Petition are to direct the Respondents 2 to 7 to de-notify the Petitioner's Inland Container Depot facility situated at No.2/235C, Mettupalayam Road, Tudiyalur, Coimbatore – 641 034 pursuant to the Petitioner's Application dated 03.04.2025 and to quash the Demand Notices mentioned in the prayer portion of this order.

2. This Court vide Order dated 09.02.2016, directed the Respondents 1 & 2 to consider the Petitioner's Application dated 03.04.2025, requesting the Respondents 1 & 2 to de-notify the Petitioner's Inland Container Depot facility situated at No.2/235C, Mettupalayam Road, Tudiyalur, Coimbatore and pass final orders on merits and in accordance with law, after affording an opportunity of personal hearing to the Petitioner, on or before 16.03.2026.



3. Pursuant to the aforesaid order of this Court, 1st Respondent has forwarded a Proposal dated 10.03.2026 to the Joint Secretary (Customs), Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, North Block, New Delhi, recommending to de-notify the Petitioner's Inland Container Depot facility situated at No.2/235C, Mettupalayam Road, Tudiyalur, Coimbatore. However, the said proposal is stated to be pending consideration before the Central Board of Indirect Taxes and Customs.

4. It is brought to the notice of this Court that the Central Board of Indirect Taxes and Customs would have to act on the 1st Respondent's Proposal dated 10.03.2026, in terms of Circular No.20/2021-Customs dated 16.08.2021.

5. Mr.J.Vasu, learned Junior Panel Counsel appeared on behalf of 9th Respondent submitted that 9th Respondent would consider the 1st Respondent's Proposal dated 10.03.2026, recommending to de-notify the Petitioner's Inland Container Depot facility situated at No.2/235C, Mettupalayam Road, Tudiyalur, Coimbatore and pass appropriate orders, within a time frame to be fixed by this Court.

6. The above submission made by the learned Junior Panel Counsel for 9th Respondent has been fairly conceded by the learned counsel for Petitioner.



7. In view thereof, this Writ Petition stands disposed of with a direction to the 9th Respondent to consider the 1st Respondent's Proposal dated 10.03.2026, recommending to de-notify the Petitioner's Inland Container Depot facility situated at No.2/235C, Mettupalayam Road, Tudiyalur, Coimbatore and pass appropriate orders, on merits and in accordance with law, within a period of three weeks from the date of this order. No costs. Consequently, connected Miscellaneous Petitions are closed.

01-04-2026

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Index: Yes/No

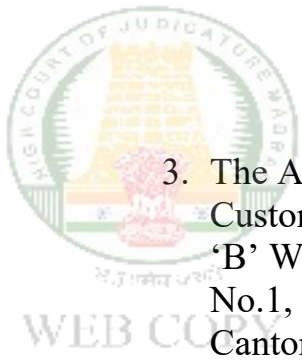
Speaking/Non-speaking order

Neutral Citation: Yes/No

Note: Registry is directed to list the case on 27.04.2026 under the caption, "For Reporting Compliance".

Copy To

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MOHAMMED SHAFFIQ, J.

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