IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 07-04-2026**

CORAM

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

**WP No. 35678 of 2024**

Avana Surgical Systems
Private Limited, Represented By Its Director
M.Vivekananda, No. 91,
2nd Floor, Sundar Nagar,
4th Avenue, Nandambakkam,
Chennai -600 032.

..Petitioner(s)

Vs

1. Union Of India
   Rep. By Its Secretary,
   Department Of Revenue,
   Ministry Of Finance, 28A,
   North Block, New Delhi -110 001.

2. The Principal Commissioner Of Customs,
   New Custom House,
   Grand Southern Trunk Rd,
   Meenambakkam, Chennai -600 027.

3. The Assistant Commissioner Of
   Customs-Group-5B, New Custom House,
   Grand Southern House, Grand Southern Trunk
   Road, Meenambakkam, Chennai -600 027.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of a Writ of Mandamus, directing the 2nd Respondent not to insist on Bank Guarantee for the Provisional Assessment of the imports made by the Petitioner-company as per the Guidelines contained in Clause No. 6(a) of Para-3 of the Circular No.38/2016-customs dated 22.08.2016 as amended by

Circular No. 42/2020 dated 29.09.2020, issued by then Central Board of Excise and Customs.

For Petitioner(s): Mr.Niranjan

For Respondent(s): Mr.S.R.Sundar
Standing Counsel

**ORDER**

This Writ Petition is filed seeking issuance of a Writ of Mandamus, directing the second respondent not to insist on Bank Guarantee for the Provisional Assessment of the imports made by Petitioner company as per the Guidelines contained in Clause No. 6(a) of Para-3 of the Circular No.38/2016-customs dated 22.08.2016 as amended by Circular No. 42/2020 dated 29.09.2020, issued by then Central Board of Excise and Customs.

2. Though initially, this Court expressed reluctance to entertain the prayer, inasmuch as the same does not relate to any particular consignment and is thus premature, apart from being pre-emptive, this Court is of the view that each imported consignment would have to be examined independently. However, it is open to petitioner to place reliance upon any Circular or any other material in the course of adjudication proceedings, including provisional assessment. This Court has not expressed anything on the merits of the matter.

3. In view of the above, this Writ Petition stands disposed of. No Costs.

**07-04-2026**

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

ANU

To

1. The Secretary,
   Department Of Revenue,
   Ministry Of Finance, 28A,
   North Block, New Delhi -110 001.

2. The Principal Commissioner Of Customs,
   New Custom House,
   Grand Southern Trunk Rd,
   Meenambakkam, Chennai -600 027.

3. The Assistant Commissioner Of
   Customs-Group-5B, New Custom House,
   Grand Southern House, Grand Southern Trunk
   Road, Meenambakkam, Chennai -600 027.

**MOHAMMED SHAFFIQ, J.**

ANU

WP No. 35678 of 2024

07-04-2026