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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-11-2026

CORAM

THE HON'BLE MR.JUSTICE N.RAMESH

CRL OP No. 30813 of 2026

CNR: {HCMA012562982026}

S Prakadeesh Kumar
S/o.Suryaprakasam,
No.29,Mela Srinivasapuram,
Poolsmbadi ,Veppanthattai,
Perambalur District .

..Petitioner(s)

Vs

The Directorate of Revenue Intelligence Chennai
Zonal Unit
No.27,GN Chetty Road,
T.Nagar, Chennai.
(F.NO.DRI/CZU/VIII/C-Cell/26/63/2026)

..Respondent(s)

PRAYER

This Criminal Original Petition is filed under Section 482 of BNSS, praying to grant anticipatory bail to the petitioner in the event of his arrest by the respondent in connection in the event of his arrest by the respondent in connection with F.No.DRI/CZU/VIII/C-Cell/26/63/2026 and thus render justice

For Petitioner(s): Mr.Prashanth Kiran V

For Respondent(s): Mr.N.P.Kumar
Special Public Prosecutor

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ORDER

1. This is a petition for anticipatory bail under Section 482 of the BNSS. The petitioner apprehends arrest by the Directorate of Revenue Intelligence, Chennai Zonal Unit, in its inquiry in F.No.DRI/CZU/VIII/C-Cell/26/63/2026 into the import of used medical equipment by M/s.Plus Max Infrastructure Private Limited, of which he is a Director, for an offence under Section 135 of the Customs Act, 1962.

2. The case of the respondent, briefly stated, is this. Under Bill of Entry No.9438725 dated 22.05.2026, the company declared the contents of three containers as trolleys, treadmills, chairs, beds and stands; its own letter dated 08.07.2026 puts their value at USD 21,077. On examination under mahazar dated 01.10.2026 the containers were found to hold used medical equipment, the import of which is restricted under the Foreign Trade Policy; a Customs-empanelled Chartered Engineer valued it at USD 2,30,292, equivalent to Rs.2,23,49,839/-, and it was seized on 12.10.2026. Searches on 23.09.2026 found no import document at the registered premises of the company, and found foreign-marked used medical equipment, including a 64-slice CT scanner, at the Plus Max Medical College and Hospital, of which the petitioner is the Chairman, with no purchase or import document for it. The supplier, M/s.AGM

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Duty Free (Tengah) Sdn Bhd, Malaysia, is said to be a subsidiary of the Plus Max Group, in which the petitioner is a Director.

3. Summonses under Section 108 of the Act required the petitioner to appear on 01.10.2026 and on 06.10.2026 to give a statement and produce documents. By letters dated 30.09.2026 and 05.10.2026 the company wrote that it had not been able to reach him and was still trying to convey the summons to him, the second letter offering in the alternative that he would appear on 14.10.2026 at 2.00 p.m.; he did not. A third summons required him to appear on 22.10.2026. By letter dated 20.10.2026 the company wrote that he was in Malaysia, had been diagnosed with influenza on 17.10.2026 and was unfit to travel for two weeks, and asked that his appearance be refixed on 05.11.2026. According to the respondent, he arrived in India from Malaysia on 19.09.2026, was here on the dates of the searches and of the first two summonses, and left Chennai for Malaysia on 06.10.2026. Nothing placed before me shows that he has since returned.

4. Learned counsel for the petitioner made these submissions.

[a] The petitioner is the Chairman of a medical college and hospital which employs about a thousand persons, and he has no antecedents.

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[b] The company ordered only furniture. The supplier sent the wrong consignment and has agreed to take it back, and permission to re-export it was sought on 08.07.2026 and was not answered.

[c] The equipment at the hospital was either newly purchased or rented from domestic suppliers, and a rental agreement was produced at the search.

[d] The statements of the employees recorded on 07.10.2026 and 14.10.2026 were not voluntary, one of them having been assaulted, and they cannot implicate the petitioner without independent corroboration.

[e] The petitioner went to Malaysia to collect the documents, fell ill there, and undertakes to appear after he recovers.

[f] He seeks to be accompanied by counsel at the inquiry, and asks that it be video-graphed.

5. The respondent has filed a counter affidavit and the petition is opposed on its lines: that it is premature, since the petitioner has only been summoned under Section 108; that he has evaded three summonses and gone abroad; that the documents of the present and earlier imports are with no one but him; that the supplier is a company of his own group; that restricted medical equipment installed in a hospital is a hazard to its patients; and that he took the same course in an earlier customs case at Trivandrum.

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6. I have considered the rival submissions and perused the material placed before me.

7. The objection that the petition is premature may be taken first. The goods have been seized as liable to confiscation, and their value, assessed at more than two crores of rupees, brings the offence prima facie within Section 104(6)(c) of the Act, which makes it non-bailable. The counter affidavit describes the petitioner as the accused and says, in paragraph 11, that *"his physical presence is absolutely necessary"*.

8. That the offence is punishable with imprisonment which may extend to seven years, so that an arrest must be shown to be necessary and not merely lawful as held in **Arnesh Kumar v. State of Bihar, (2014) 8 SCC 273**. It presupposes, however, a person who answers the process issued to him, and the petitioner has answered none of it.

9. The letters written on his behalf and his own petition cannot stand together. The company twice wrote that it had not been able to convey the summonses to him, yet in the second letter proposed a date and an hour for his appearance; and the petition says that he was informed of the summons on 06.10.2026, the day on which he was to appear and on which, as already

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noticed, he left India. Two possibilities arise, and neither assists the petitioner: either he knew of the summonses while he was in India and left without answering them, or the company was offering dates for the appearance of a director whom it says it could not reach. The illness pleaded is supported by no medical record, the fortnight of rest said to have been advised has run, and the undertaking to appear is made subject to his own fitness, without a date.

10. In **Crl.O.P. No.23338 of 2026, dated 31.08.2026**, I held that if the mere issue of a summons were to furnish a ground for pre-arrest bail, every person summoned could decline to attend upon an assertion of apprehension, and the power to summon would be reduced to a request. That holds with greater force where the person summoned is abroad. The conditions which Section 482(2) of the BNSS contemplates, that he shall make himself available for interrogation and shall not leave India without the previous permission of the Court, presuppose a person within the reach of the Court; an order in favour of one who remains abroad, without saying when he will return, would leave the time of his return and of his appearance to him.

11. The question before me is not whether the consignment was a wrong supply; that is for the adjudicating authority and, if it comes to that, the trial court. The question is whether the material calls for the custody of the petitioner

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for the investigation, and whether this Court should foreclose that course in advance. The purpose for which the respondent requires him can be stated in one sentence: the documents of this import, of the earlier imports and of the foreign-marked equipment at the hospital have not been found with the company, the hospital or any employee, the petition itself says that those not produced at the search are in Malaysia, and the supplier is said to be a company of his own group. An order for production would not answer that purpose, for three summonses have already called for those very documents.

12. The order in **Miteshgiri @ Mulrajgiri Sevagiri Goswami v. State of Gujarat, Criminal Appeal arising out of S.L.P.(Crl.) No.15785 of 2026, dated 30.09.2026** does not assist the petitioner. There the accusation rested on documents already on record and the accused were cooperating under interim protection; here the documents are not on record and the petitioner has not appeared once. Nor do I say that his custody is necessary. As that order cautions, the form of interrogation is for the investigating agency; whether an arrest is called for when he appears is for the officer to decide, in accordance with Section 104 of the Customs Act and the safeguards affirmed in Radhika Agarwal case.

13. The remaining grounds may be shortly answered. The letter of

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08.07.2026, on which the plea of a wrong supply rests, was addressed to the authorised officer of customs at the free trade warehousing zone and not to the respondent, and it described the goods as hospital furniture without saying that what had arrived was used medical equipment. Whether there was a wrong supply, and whether the rental agreements produced at the hospital are genuine, are matters for the adjudication and the trial, and I leave them open. The complaint that an employee was assaulted may be raised wherever his statement is used; I have not relied on anything an employee is said to have stated about the petitioner. The earlier case at Trivandrum is pleaded without a case number, a date or its stage, and I do not treat it as an antecedent. The petitioner's standing and the livelihood of those his institution employs are reasons for him to appear, not reasons to excuse his appearance. As far the prayer for the presence of counsel and for videography at the inquiry, the petitioner may make that request to the respondent when he appears.

14. **In the result, this Criminal Original Petition is dismissed.**

It does not preclude the petitioner, once he has returned to India and appeared before the respondent, from seeking relief on that changed footing.

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Index: Yes/No
Speaking/Non-speaking order

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Neutral Citation: Yes/No
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To

1. The Directorate of Revenue Intelligence Chennai Zonal Unit
No.27,GN Chetty Road,
T.Nagar, Chennai.

2. The Public Prosecutor,
High Court, Chennai.

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N.RAMESH, J.

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