

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-03-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No.50743 of 2025

and

WMP Nos.56806 and 56808 of 2025

M/s.S T International,
Represented by its Proprietor,
Mr.Saurav Singh Tomar,
Balaji Garden Ke Pass, Ekta Puri Colony,
Guda Gudi Ka Naka, Kampoo, Gwalior-474001,
Madhya Pradesh.

..Petitioner

Vs

1. The Principal Commissioner of Customs
(Chennai-III) (Preventive),
Custom House, No.60, Rajaji Salai,
Chennai-600 001.
2. The Intelligence Officer, DRI (Hqrs.),
Directorate of Revenue Intelligence,
7th Floor, Drum Shaped Building,
I.P Bhavan, I.P.Estate, New Delhi.
3. The Special Officer, FTWZ,
M/s.Ndr Infrastructure Private Limited,
Nandiambakkam, Ponneri Taluk,
Chennai 600 120.
4. The Additional Commissioner of Customs
(NDR-FTWZ),
O/o The Principal Commissioner of Customs,
Preventive Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai 600 001.

..Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, calling for the records in F.No.DRI/CI//ENQ/40/2025-CI-O/o DG-DRI-HQ-DELHI/1674, dated 26.05.2025, vide Seizure Memo passed by the 2nd Respondent herein in petitioners Bill of Entry No.7761656, dated 13.01.2025 and quash the same as illegal, arbitrary, unfair, un-reasonable, violation of principles of natural justice and perverse insofar as intimating for provisional release of the goods in adhering to the Provisions provided under Section 110A of the Customs Act read with the guidelines issued through Board Circular No.35/2017-Customs, dated 16.08.2017, which has been held as void and unenforceable at law by Honble Division Bench of Delhi High Court and direct the respondents herein to release the goods viz., 81877.04 SQM., of PVC Coated Fabrics imported vide Bill of Entry No.7761656, dated 13.01.2025, totally valued at USD 9,825.24 for 81877.04 SQM., on execution of Simple Bond for the Differential Duty on the Re-Determined Value and also on execution of Simple Bond towards the Adjudication levies if any.

For Petitioner : Mr.A.K.Jayaraj

For Respondents: Mrs.Revathi Manivannan
Senior Standing Counsel
for R1 and R4

Mr.Umesh Rao
for R2

R3-No appearance

ORDER

This present writ petition has been filed challenging Seizure Memo made in F.No.DRI/CI//ENQ/40/2025-CI-O/o DG-DRI-HQ-DELHI/1674, dated 26.05.2025, by second respondent.

2. Brief facts:

2.1. Petitioner is engaged in import and trading of PVC coated fabrics. Petitioner has been allotted with import-export code No.APJPT9700N, issued by the office of JDGFT, attached to Ministry of Commerce. Petitioner placed an order with M/s.Zhejiang Zejun Textiles Co., Ltd., China, for supply of 81877.04 SQM., of PVC coated fabrics. Pursuant thereto, first consignment reached Chennai Port and the same was taken to SEZ ware house M/s.Sai Ram Integrated Logistics Private Limited, situated in FTWZ M/s.NDR Infrastructure Private Limited, Nandiambakkam, Chennai.

2.2. Petitioner had imported 81877.04 SQM., of PVC coated fabrics from China at USD 9,825.24 totally and the said goods have been declared as USD 0.12/SQM., as unit price. The above goods were shipped from M/s.Zhejiang Zejun Textile Co., Ltd., vide Invoice No.ZJ24401, dated 25.12.2024. Petitioner filed Bill of Entry along with relevant documents such as Commercial invoice, packing list, Certificate of Origin etc. When petitioner requested to release of

goods, they were informed that investigation is being carried out by the investigating authority. The goods were de-stuffed and examined by DRI Officers.

2.3. During the course of examination, it was allegedly found that the value declared by petitioner was incorrect and appears to be mis-declared. Thus, liable for confiscation. The goods were seized vide Seizure Memo dated 26.05.2025. Petitioner along with seizure memo was also informed that provisional release would be considered in terms of Section 110A of the Customs Act read with Board Circular No.35/2017-Customs, dated 16.08.2017. Samples were drawn to the subject import and sent for testing to CRCL, New Delhi. As the investigation is pending, petitioner had requested for provisional release of the goods seized inasmuch as petitioner had to bear demurrage charges and that apart, these are all goods, which have limited shelf life and continuance of seizure would adversely affect their commercial interest inasmuch as more than 7 months has elapsed since seizure.

3. Learned counsel for petitioner would place reliance upon the order of this Court in W.P.No.47336 of 2025 dated 07.01.2026, wherein, while considering similar circumstances, this Court had directed provisional release of the goods, subject to following conditions:

“6.....

a) Petitioner is directed to remit the entire duty as declared by them;

b) Petitioner is directed to pay 50 % of the differential duty for the total value arrived at by the Department.

c) Petitioner is directed to execute a bond on re-determined value arrived by the Department; and

d) Petitioner shall also execute a bond for the value of the goods in respect of adjudication levies, if any. On compliance, the goods shall be released by the first respondent within a period of seven (7) days from the date of compliance of the conditions.

7. It is made clear that the petitioner will have to co-operate with the investigation to be conducted by the DRI and Customs Department and the DRI is also directed to complete the investigation as expeditiously as possible.”

4. In the light of the order passed in W.P.No.47336 of 2025 dated 07.01.2026, this writ petition is disposed of, with the similar conditions as mentioned above. Consequently, connected miscellaneous petitions are closed. There will be no order as to costs

09-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

MRN

To

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MOHAMMED SHAFFIQ, J.

MRN

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