



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-01-2026

WEB COPY

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 1490 of 2026 AND WMP NOs.1621 & 1622 OF 2026

M/s. Pacific Global Impex
Rep by its Partner
Mr. RAJENDRA KUMAR TRIPATHI

Petitioner(s)

Vs

1. The Principal Commissioner Of
Customs (chennai-iii)
Custom House, No.60, Rajaji Salai,
Chennai 600 001

2.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

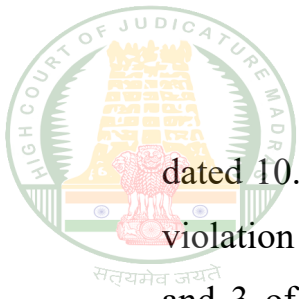
3.The Special Officer, Ftwz
M/s.Ndr Infrastructure Private Limited,
Nandambakkam, Ponneri Taluk,
Chennai 600 120

4.The Intelligence Officer, Dri (hqrs.),
Directorate Of Revenue Intelligence,
7th Floor, Drum Shaped Building ,
I.P Bhavan, I.P.Estate, New Delhi

Respondent(s)

PRAYER

calling for the records in F.NO.GEN/ADJ/Misc/335/2025 dated 16.07.2025
passed by the 2nd Respondent herein in petitioners Bill of Entry No.77705752,



dated 10.1.2025 and quash the same as illegal, arbitrary, unfair, un-reasonable, violation of principles of natural justice and perverse in so far as Condition No.1 and 3 of the Impugned order dated 16.07.2025 and direct the 1st respondent herein to release the goods 831 Bales Viz., 23709.00 KGs., of Viscose Knitted Fabric imported vide Bill of Entry No.7705752 dated 10.01.2025 totally valued at USD 26079.00 for 23709.00 KGS without insisting for payment of Duty on the re-determined value and without insisting for furnishing Bank Guarantee for Rs.30,00,000/-.

For Petitioner(s): MR.A.K.Jayaraj

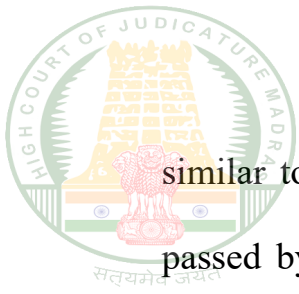
For Respondent(s): Mr.J.Vasu,
JPC

ORDER

This writ petition has been filed, challenging the impugned provisional release order dated 16.07.2025 passed by the second respondent granting provisional release of the imported goods to the petitioner subject to fulfilment of the conditions imposed therein.

2.The petitioner has challenged the impugned order dated 16.07.2025 on the ground that the conditions imposed for provisional release are onerous in nature. The goods imported by the petitioner are Viscose Knitted Fabric.

3.This Court had an occasion to deal with a similar matter involving an identical case. In that case as well, a provisional release order was challenged since the conditions imposed for provisional release were onerous in nature



similar to the one passed in the impugned order. The order dated 18.09.2025 passed by this Court in W.P. No.32472 of 2025 in the case of M/s.Shree Sai Impex vs. The Principal Commissioner of Customs (Preventive) and another, involving an identical matter, has also been placed on record by the learned counsel for the petitioner. In the said order, this Court modified the conditions imposed for provisional release by the Customs Department in the following manner:

- a)The petitioner is directed to remit the entire duty as declared by them.
- b)The petitioner is directed to pay 50% of the differential duty for the total value arrived at by the Department at Rs.90,95,299.23.
- c)The petitioner shall execute a bond for a sum of Rs.91,00,000/- (Rupees Ninety One Lakhs only) and
- d)The petitioner shall also execute a bond for a sum of Rs.22,00,000/- (Rupees Twenty Two Lakhs only) instead of Bank Guarantee. On compliance, the goods shall be released by the respondents within a period of seven days from the date of compliance of the conditions.

4.Mr.J.Vasu, learned Junior Panel Counsel, who accepts notice on behalf of the respondents, submits that the order dated 18.09.2025 passed in W.P. No.32472 of 2025, referred to supra, has now attained finality since no appeal was filed by the Customs Department before the Division Bench of this Court.



5. Learned counsel for the petitioner, on instructions, would submit that the petitioner is willing to abide by the very same conditions imposed in the order dated 18.09.2025 passed in W.P. No.32472 of 2025. Therefore, there cannot be a different yardstick for the petitioner.

6. Accordingly, a similar order is passed in favour of the petitioner as well by modifying the impugned order dated 16.07.2025 passed by the second respondent for grant of provisional release to the petitioner by imposing the following conditions instead of the conditions imposed by the Customs Department under the impugned order dated 16.07.2025:

- a) The petitioner is directed to remit the entire duty as declared by them.
- b) The petitioner is directed to pay 50% of the differential duty for the total value arrived at by the Department.
- c) The petitioner shall execute a bond for a sum of Rs.75,00,000/- (Rupees Seventy Five Lakhs only) and
- d) The petitioner shall also execute a bond for a sum of Rs.30,00,000/- (Rupees Thirty Lakhs only) instead of Bank Guarantee. On compliance, the goods shall be released by the respondents within a period of seven days from the date of compliance of the conditions.

7. On fulfilment of the aforesaid conditions by the petitioner, the respondents shall provisionally release the goods to the petitioner. It is made



clear that the petitioner will have to co-operate with the investigation to be conducted by the DRI and the Customs Department and the DRI is also directed

to complete the investigation as expeditiously as possible. No costs.

Consequently, connected WMPs are closed.

21-01-2026

vga

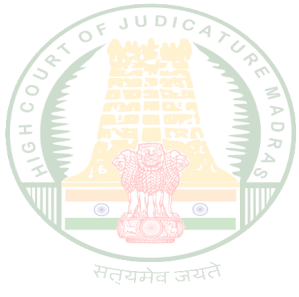
To

1.The Principal Commissioner Of
Customs (chennai-iii)
Custom House, No.60, Rajaji Salai,
Chennai 600 001

2.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

3.The Special Officer, Ftwz
M/s.Ndr Infrastructure Private Limited,
Nandambakkam, Ponneri Taluk,
Chennai 600 120

4.The Intelligence Officer, Dri (hqrs.),
Directorate Of Revenue Intelligence,
7th Floor, Drum Shaped Building ,
I.P Bhavan, I.P.Estate, New Delhi



WEB COPY

WP No. 1490 of 2026



ABDUL QUDDHOSE J.

vga

**WP No. 1490 of 2026
AND WMP NOs. 1621 &
1622 OF 2026**

21-01-2026