



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-02-2026

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THE HON'BLE MR.JUSTICE V. LAKSHMINARAYANAN

W.P.Nos. 1871 & 1891 of 2026

In Both W.P.'s

Majestic Maritime Private Limited
No.397/281, 2nd Floor, Precision Plaza,
Anna Salai, Teynampet,
Chennai- 600 018
Rep. by its Assistant Manager-Operations,
D.Madhivanan.

..Petitioner(s)

Vs

1. The Director General
Directorate of Revenue Intelligence,
Headquarters at 7th Floor,
Drum Shaped Building,
I.P.Bhawan, I.P. Estate,
New Delhi- 110 002.
Also to
The Additional Director General,
Directorate of Revenue Intelligence,
Chennai Zonal Unit,
No.27, GN chetty Road,
T.Nagar, Chennai-017.
2. The Commissioner of Customs
Special Economic Zone, MEPZ,
Chennai,
Tamil Nadu.
3. The Development Commissioner
Ministry of Commerce and Industry
MEPZE Special Economic Zone,
Administrative Office,
NH-45, Tambaram,
Chennai- 045.



4. The Terminal Head

Adani Kattupalli Port Private Limited,
Kattupalli Road, Kattupalli,
Tamil Nadu- 600 120.

..Respondent(s)

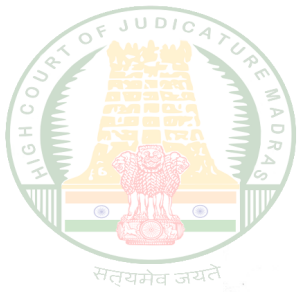
For Petitioner(s): Mr.S.Vasudevan

For Respondent(s): Mr.Santhana Raman for R1
Mr.H.Siddharth for R2
Mr.Venkatasamy Balu for R3
Mr.P.Giridharan for R4

COMMON ORDER

I had ordered notice to the respondents on 29.01.2026. Mr.Santhana Raman has entered appearance for the first respondent. Mr.H.Siddharth has entered appearance for the second respondent. Mr.Venkatasamy Babu, the learned counsel, who took notice for third respondent, on the day of admission states that he is yet to get instructions. Fourth respondent has entered appearance through Mr.P.Giridharan.

2.Mr.Santhana Raman has produced a letter addressed by the first respondent to the second respondent on 04.02.2026. The same is scanned and extracted here under:-

राजस्व आसूचना निदेशालय
DIRECTORATE OF REVENUE INTELLIGENCEप्लॉट नंबर 11- बी, इंस्टीट्यूशनल एरिया, वसंत कुंज, नई दिल्ली - 110070
Plot No. 11-B, Institutional Area, Vasant Kunj, New Delhi-110070Tel NO. 20904069, 20904070; E-MAIL: hqci-dor@nic.in, drhqs@nic.in

F.No :DRI/CI/INT/76/2024-CI-O/o DG-DRI-HQ-DELHI-Part(1) Date: as per e-sign

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To
Commissioner of Customs,
Preventive Commissionerate, Chennai Zone,
Chennai, Tamil Nadu

Subject: Request for release of 24 containers seized during investigation in the case of M/s. AP Warehousing and Trading LLP – reg.

Sir,

This office is in receipt of a Writ Petition No 1891/2026 filed before Hon'ble High Court of Madras received vide email dated 31.01.2026 from Ms. Sheela, Senior Standing Counsel. The said WP was filed by M/s. Majestic Maritime Pvt. Ltd before the Hon'ble Court.

2. The petitioner has requested for release of the containers which were seized vide Seizure memo dated 05.01.2024. The petitioner is the actual owner of the container which were hired by the exporter M/s. AP Warehousing and Trading LLP through a forwarder namely M/s. Aiyyar Shipping Agency Pvt. Ltd. It is submitted that the investigation in the said case (M/s. AP Warehousing & Trading LLP) have been concluded, SCN F.No: GEN/ADJ/ADC/2448/2024-SEZ-FTWZ dated 30.12.2024 was issued. Subsequently, the Order-in-Original no.117004/2025 dated 15.12.2025 has also been passed, wherein the charges proposed in the aforementioned SCN have been confirmed.

3. It is further submitted that the containers are owned by a third-party container owner, which were hired by exporters for carriage of goods. The said owner, aggrieved by the continued detention of the containers despite completion of adjudication proceedings, has since approached the Hon'ble High Court by way of a writ petition, seeking release of the containers. In PARA 5 of their writ petition, the petitioner also claimed that he had requested this office several times for release of the containers, but no such communication received in this office till date.

4. Anyhow, it is submitted that the continued retention of the containers is **no longer required** for any investigative, adjudicatory, or evidentiary purpose. The containers, being conveyance equipment of a third party and not confiscated under

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1/31/10/2026

the adjudication order, do not form part of the adjudicated goods and their further detention may not be legally sustainable after finalization of proceedings.

5. In view of the above facts and circumstances, this office has no objection to the release of containers (details as per Annexure-A) in which confiscated goods have been stored, after ensuring that goods contained therein are stored safely.

6. This issues with the approval of competent authority.

Encl: As above

Yours faithfully,
Digitally signed by
Dibyalok
Date: 04-02-2026
16:20:01 (Dibyalok)
Joint Director in-Situ

ANNEXURE-A

S.No.	CONTAINER NO.
1	TGHU0920259
2	DOLU2016126
3	TDRU3369186
4	VSBV2081148
5	DOLU2003941
6	DOLU2013940
7	VSBV2075762
8	DOLU2015285
9	DOLU2002821
10	DOLU2014503
11	DOLU2003880
12	VSBV2079650
13	VSBV2010627
14	GESU1258587
15	CRSU1084213
16	DOLU2006792
17	TGHU3219561
18	DOLU2013338
19	TEMU0515090
20	DOLU2005543
21	DFSU2218464
22	DOLU2008671
23	VSBV2078993
24	DOLU2009826



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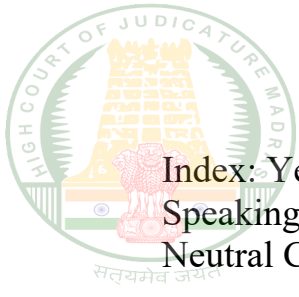
WP No. 1871 of 2



3.Mr.H.Siddharth reports that he has sent the papers to the second respondent and is yet to receive instructions. Mr.P.Giridharan vehemently objects for the consequential prayer. That issue can be dealt with later. The petitioner first have to cross the hurdle of the second respondent's objection. Mr.Siddharth shall report this Court by 10.02.2026. Mr.P.Giridaran shall file his counter affidavit by then.

4.Post the matter on 10.02.2026, under the same caption.

05-02-2026



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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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V.LAKSHMINARAYANAN, J.

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