



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-02-2026

WEB COPY

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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.

In both WP's

..Respondent(s)

For Petitioner(s):

Mr.S.Vasudevan

For Respondent(s):

Mr.Santhana Raman for R1

Mr.H.Siddharth for R2

Mr.Yuvaraj for Mr.Venkatasamy Balu for R3

Mr.Sandeep for Mr.P.Giridharan for R4

COMMON ORDER

Heard Mr.S.Vasudevan for the petitioner, Mr.Santhana Raman for the first respondent, Mr.H.Siddharth for the second respondent, Mr.Yuvaraj for Mr.Venkatasamy Balu for the third respondent and Mr.Sandeep for Mr.P.Giridharan for the fourth respondent.

2. As stated on the previous occasion, Mr.P.Giridharan has filed a counter after due service on Mr.S.Vasudevan.

3. Mr.Santhanaraman has already reported that Directorate of Revenue Intelligence has granted its consent. Now, it is the second respondent who has to take a call. Mr.Siddharth, reports that the petitioner has impleaded a wrong authority as the second respondent and hence, he is not in a position to get instructions from the said authority. He states that he has forwarded the papers



to the appropriate authority namely, the Principal Commissioner of Customs (Preventive), Custom House No.60, Rajaji Salai, Chennai – 600 001. Despite forwarding the papers, the said authority has not given instructions, perhaps, it is due to the fact he has not been arrayed as a party. Hence, the second respondent namely the Commissioner of Customs, Special Economic Zone, MEPZ, Chennai, Tamil Nadu shall stand deleted. In his stead, the Principal Commissioner of Customs (Preventive), Custom House No.60, Rajaji Salai, Chennai – 600 001 shall stand impleaded.

4. Registry to carry out the necessary amendment. Now that the appropriate authority is being impleaded. Mr.Siddharth is expected to get instructions. Post the matter on 12.02.2026.

10-02-2026

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

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V.LAKSHMINARAYANAN, J.

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