IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-02-2026

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THE HON'BLE MR.JUSTICE V. LAKSHMINARAYANAN

WP No. 1871 of 2026

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 Principal Commissioner
   Of Customs (Preventive), Custom House,
   No.60, Rajaji Salai, Chennai-600 001
   (R-2 suo motu impleaded (deleting previous
   R2), vide order dated 10.02.2026 made in
   W.P.No.1871 of 2026)

3. The Development Commissioner
   Ministry of Commerce and Industry
   MEPZE Special Economic Zone,
   Administrative Office,
   NH-45, Tambaram,
   Chennai- 600 045.

4. The Terminal Head
   Adani Kattupalli Port Private Limited,
   Kattupalli Road, Kattupalli,
   Tamil Nadu- 600 120.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying to direct the 3rd respondent to issue a Waiver Certificate for waiving the Detention charges for the 24 Containers during the period from 05.01.2024 till the cargo is de-stuffed from the containers and the empty containers are returned to the petitioner.

For Petitioner(s): M/s.S.Vasudevan

For Respondent(s): Mr.Santhana Raman for R-1
Mr.H.Siddharth for R-2
Mr.Venkatasamy Balan for R-3
Mr.P.Giridharan for M/s.M..Deeptha Devi for R-4

ORDER

Heard Mr.S.Vasudevan, learned counsel for the petitioner, Mr.Santhana Raman, learned counsel appearing for the first respondent, Mr.H.Siddharth, learned counsel for the second respondent, Mr.Venkatasamy Balan for the third respondent and Mr.P.Giridharan appearing for M/s.Deeptha Devi, learned counsel for the fourth respondent.

2. The petitioner is in the business of hiring containers for the purpose of carrying cargo of ships and airlines. One M/s.Aiyer Shipping Agency Private Limited, Anna Salai, Teynampet, Chennai-600 018 had approached the petitioner-Company for renting 24 containers. This was, for and on behalf of, one A.P.Warehousing and Trading LLP. The petitioner rented out 24 containers belonging to it to M/s.AP Warehousing as per the request of Aiyer Shipping, The containers were stuffed with the cargo. The Customs House Agent of the Shipper, M/s.AP Warehousing completed the customs formalities. They arrived at the Port of the fourth respondent. The containers were seized by the Customs Department filled with the goods and the Director of Revenue Intelligence. It was so done exercising the powers vested with them under Section 110 of the

Customs Act. To complete the reservation, the relevant procedures have been gone through and the goods have been confiscated in terms of Section 113 of the Customs Act.

3. The petitioner-Company claims that it has nothing to do with the mis-declaration of the cargo by the shipper. It claims only to be the owner of the containers and disowns the responsibility, of what is, inside the containers. The containers were seized on 05.01.2024. The petitioner, by e-mail, requested the respondents to do the de-stuffing of the cargo and return the containers to it.

4. The third respondent took a stand that it will not de-stuff the cargo, since there are no available storage area with it. The petitioner thereafter issued notice to the agent of M/s.A.P.Warehousing, namely M/s.Aiyer Shipping. In response to the lawyer's notice, the second respondent called upon the petitioner to approach M/s.Aiyer Shipping Agency Pvt. Ltd. The petitioner states that despite its efforts to get the containers returned to it, after de-stuffing of the cargo, as nothing has been forthcoming, it is constrained to approach this Court.

5. It is the plea of the learned counsel for the petitioner that the petitioner is entitled for a Certificate from the Customs Authorities, waiving the detention charges for the 24 containers from 05.01.2024 till the date of cargo, as it is de-stuffed from the containers and returned to it. To this effect, he relies upon the Regulations issued by the Customs Department, i.e. Handling of Cargo in Customs Area Regulations, 2009, in particular, he relies upon Regulation No.6, wherein it has been directed that a Customs Cargo service provider has not

charged any lien or demurrage on goods seized or detained or confiscated by the Customs, as the case may be. Regulation 6(l) is subject to any other law for the time being in force.

6. I should point out that the Supreme Court in Cochin Port Trust Vs. Arebee Star Maritime Agencies (P) Ltd., (2021 (11) SCC 641)., has come to a conclusion that the containers are mere receptacles in which goods are imported and that they cannot be said to be "goods", as it does not become part of the mass of goods, within the country. The Court also directed that once de-stuffing takes place, the containers have to be returned either to the ship owner's agent or to the person who owns such containers.

7. This verdict which has been rendered by the three Honourable Judges of the Supreme Court, makes it clear that the containers are not "goods". If the containers are not the goods, then, they do not come within the scope of Section 6(i)(l) of the aforesaid Regulations. There is no statutory provision under which an adjudication as sought by the petitioner, can be granted. The Writ Petition has been filed seeking for a Mandamus for issuance of such a certificate. When the provision does not enable the grant of such a certificate, a Mandamus does not lie. Consequently, the prayer made in this Writ Petition is misconceived. The Writ Petition stands dismissed. There shall be no order as to costs.

17-02-2026
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To

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V.LAKSHMINARAYANAN, J

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