



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-07-2026

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THE HON'BLE MR.JUSTICE HEMANT CHANDANGOUDAR

W.P Nos. 2050 of 2026, 23278 of 2026 and 24543 of 2026

And WMP.Nos.2184, 2186, 2188, 2191, 25252 and 26772 of 2026

W.P.No.2050 of 2026

S.R. Rajarajendiran
Proprietor of M/s Asia Gate Exims
No 52/25 Ankur Plaza, G N Chetty Road,
T. Nagar, Chennai 600 017

..Petitioner(s)

Vs

1. The Deputy Commissioner of Customs (DIU)
O/o The Principal Commissioner of Customs
Preventive Commissionerate
Customs House, No. 60 Rajaji Salai
Chennai 600 001
2. The Inspector of Customs, Docks Intelligence
Unit
O/o The Principal Commissioner of Customs
Preventive Commissionerate
Customs House, No. 60 Rajaji Salai
Chennai 600 001
3. The Deputy Commissioner of Customs
(Group-1)
Custom House, No 60, Rajaji Salai,
Chennai 600 001

..Respondent(s)



Writ Petition is filed under Article 226 of Constitution of India, praying for issuance of writ of certiorari, call for the records pertaining to the impugned seizure memo dated 01.01.2026 issued in F.No. GEN / 4177 / 2025-DIU issued by the 2nd respondent and quash the same and pass orders

W.P.No.23278 of 2026

S.R. Rajarajendiran
Proprietor of M/s Asia Gate Exims
No 52/25 Ankur Plaza, G N Chetty Road,
T. Nagar, Chennai 600 017

..Petitioner(s)

Vs

1. The Deputy Commissioner of Customs
(DIU)
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2. The Inspector of Customs, Docks
Intelligence Unit
O/o The Principal Commissioner of Customs
Preventive Commissionerate
Customs House, No. 60 Rajaji Salai
Chennai 600 001
3. The Deputy Commissioner of Customs
(Group-1)
Custom House, No 60, Rajaji Salai,
Chennai 600 001

..Respondent(s)



Writ Petition is filed under Article 226 of Constitution of India, praying for issuance of writ of mandamus, directing the respondents to release the goods covered by Bill of Entry No. 5084880 dated 14.10.2025 in terms of Section 110(2) of the Customs Act, 1962 and pass orders

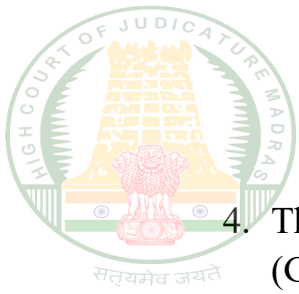
W.P.No.24543 of 2026

S.R. Rajarajendiran
Proprietor of M/s Asia Gate Exims
No 52/25 Ankur Plaza, G N Chetty Road,
T. Nagar, Chennai 600 017

..Petitioner(s)

Vs

1. The Deputy Commissioner of Customs
(DIU)
O/o The Principal Commissioner of Customs
Preventive Commissionerate
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2. The Assistant Commissioner of Customs
(DIU)
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3. The Inspector of Customs, Docks
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4. The Deputy Commissioner of Customs
(Group-1)

Custom House, No 60, Rajaji Salai,
Chennai 600 001

..Respondent(s)

Writ Petition is filed under Article 226 of Constitution of India, praying for issuance of writ of certiorarified mandamus, calling for the records pertaining to the impugned letter dated 19.06.2026 issued in F.No.GEN/4177/2025-DIU issued by the 2nd respondent and quash the same and further direct the respondents to release the goods covered by Bill of Entry No.5084880 dated 14.10.2025 in terms of Section 110(2) the Customs Act,1962.

For Petitioner: Mr. Hari Radhakrishnan

(in all WPs)

For Respondents: Mr.M.Santhanaraman, Sr.Standing
Counsel (W.P.Nos. 2050 of 2026 and
23278 of 2026)

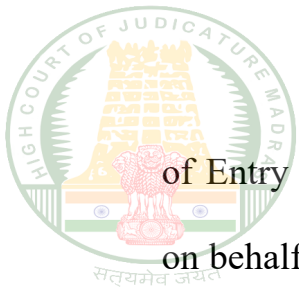
(in all WPs)

Ms.Pooja Jain, Jr. Standing Counsel (For
W.P.No. 24543 of 2026)

COMMON ORDER

Since the issues involved in all these writ petitions are interconnected, they are heard together and disposed of by this common order.

2. W.P. No. 2050 of 2026 has been filed challenging the seizure memo dated 01.01.2026 issued by the second respondent under Section 110 of the Customs Act, 1962. According to the said memo, the goods imported under Bill

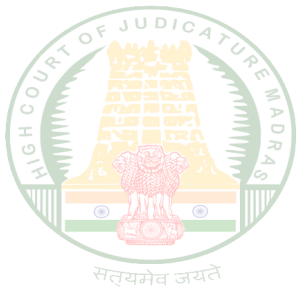


of Entry No. 5084880 dated 14.10.2025, filed by CHA Orbis Enterprises LLP on behalf of M/s. Asia Gate Exims (IEC: DRIPR9914J), described as “500 bags of Agricultural Rejected Nut Pieces, Residues and Waste (a kind used in animal feed and unfit for human consumption)” under CTH 23080000, were seized after they had initially been detained for investigation.

3. W.P. No. 23278 of 2026 has been filed seeking a direction to release the seized goods on the ground that no show cause notice was issued within the period prescribed under Section 110(2) of the Customs Act.

4. W.P. No. 24543 of 2026 challenges the communication dated 19.06.2026 issued by the second respondent extending the time for issuing the show cause notice under the proviso to Section 110(2) of the Customs Act up to 31.08.2026.

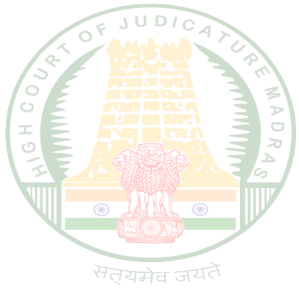
5. The petitioner is engaged in the business of importing, processing and trading in animal feed. The petitioner imported goods described as Agricultural Rejected Nut Pieces, Residues and Waste (a kind used in animal feed and unfit for human consumption) under Bill of Entry No. 5084880 dated 14.10.2025. The goods were classified under Tariff Heading 2308 0000, which covers vegetable materials, vegetable waste, residues and by-products of a kind used in animal feeding. The goods were detained by the Docks Intelligence Unit for investigation.



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6. Samples of the imported goods were sent for testing to CSIR-CFTRI, Mysuru. In its report dated 12.12.2025, the laboratory stated that the sample did not conform to the prescribed standards, as the acidity of the extracted fat exceeded the permissible limit. Based on this report, the Inspector of Customs issued the seizure memo dated 01.01.2026. The petitioner challenged the seizure before this Court in W.P. No. 2050 of 2026. By order dated 22.01.2026, this Court directed the respondents to obtain another expert opinion on whether the goods were animal feed.

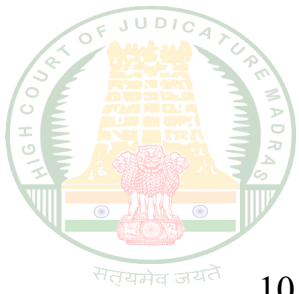
7. Pursuant to the said order, the Central Revenue Control Laboratory, New Delhi, submitted its report dated 19.02.2026 stating that the tested parameters were within the prescribed limits for compounded cattle feed under Indian Standard IS 2052:2023. The laboratory, however, stated that it could not determine whether the sample was fit for human consumption because its exact identity was not known. It also observed that no visible mould or fungus was found and that the actual use of the sample could be verified by the department. Thereafter, by communication dated 19.06.2026, the Assistant Commissioner of Customs extended the time for issuing the show cause notice up to 31.08.2026 under the proviso to Section 110(2) of the Act.



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8. Learned counsel for the petitioner submitted that the goods were declared as animal feed and were rightly classified under Chapter 23 of the Customs Tariff Act. He contended that the goods were detained on 23.10.2025 and, therefore, any order extending the period for issuing the show cause notice ought to have been passed within six months from that date. Since the extension order was issued only on 19.06.2026, after the expiry of six months, it is invalid. He further submitted that detention of goods is equivalent to seizure under Section 110 of the Act and relied upon the decision of the Division Bench of this Court in *K. Steamship Agencies Pvt. Ltd. v. Balaji Dekors* [(2024) 22 CENTAX 212 (Mad.)].

9. Learned Standing Counsel for the respondents submitted that the period of six months must be reckoned from the date of seizure, namely 01.01.2026, and not from the date of detention. According to him, the extension order dated 19.06.2026 was therefore issued well within time. He also submitted that the goods were found to be broken cashew nuts classifiable under Chapter 8 of the Customs Tariff Act and not animal feed.



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10. It was further submitted that the laboratory reports indicate that the goods are broken cashew nuts and that the issue regarding proper classification and duty liability has to be decided in adjudication under Section 28 of the Customs Act. Therefore, according to the respondents, the petitioner is not entitled to unconditional release of the goods, though provisional release may be considered subject to conditions.

11. I have considered the submissions of the learned counsel for the parties and perused the materials placed on record.

12. The facts are largely undisputed. The only issue that arises for consideration is whether the period of six months under Section 110(2) of the Customs Act has to be reckoned from the date of detention or from the date of issuance of the seizure memo.

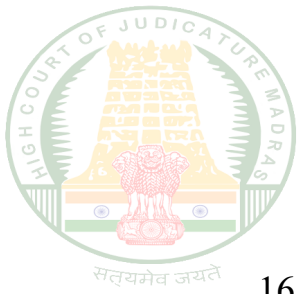
13. Admittedly, the goods were detained on 23.10.2025 and the seizure memo was issued on 01.01.2026. The respondents contend that the limitation under Section 110(2) commences only from the date of seizure memo. This issue is no longer res integra. In *K. Steamship Agencies Pvt. Ltd. v. Balaji Dekors*, the Division Bench of this Court held that once imported goods come under the control and custody of the Customs authorities and cannot be cleared without their permission, the goods are effectively seized. The Court held that the



Customs Act does not separately recognise “detention” and that detention is synonymous with seizure. The issuance of a formal seizure memo is only a subsequent procedural step. Therefore, the relevant date for computing the period under Section 110(2) is the date on which the goods were first detained and taken under the control of by the Customs authorities.

14. Section 110(2) of the Customs Act provides that where goods are seized and no notice under Section 124(a) is issued within six months from the date of seizure, the goods shall be returned to the person from whom they were seized. The proviso empowers the Principal Commissioner or Commissioner to extend the period by a further period not exceeding six months, but such extension must be made and communicated before the expiry of the original six-month period.

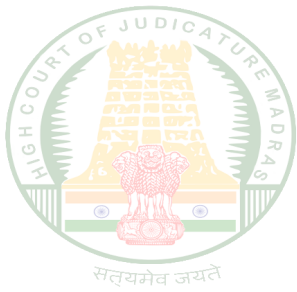
15. In the present case, the goods were detained on 23.10.2025, whereas the order extending the time was issued only on 19.06.2026. Since the extension was granted after the expiry of six months from the date of detention, the competent authority had no jurisdiction to extend the time. Consequently, the impugned communication dated 19.06.2026 is without authority of law and is liable to be set aside.



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16. However, the question whether the imported goods are animal feed or broken cashew nuts, and the consequential issue of classification and duty liability, requires adjudication by the competent authority under Section 28 of the Customs Act. Accordingly, the following order is passed:

- i. Writ Petition in W.P. No. 24543 of 2026 is allowed.
- ii. The communication dated 19.06.2026 issued by the second respondent under the proviso to Section 110(2) of the Customs Act is quashed.
- iii. In terms of Section 110(2) of the Customs Act, the petitioner is entitled to the return of the seized goods.
- iv. Respondents 1 and 2 shall release the goods to the petitioner within one week from the date of receipt of a copy of this order, subject to the petitioner executing an indemnity bond equivalent to the value of the goods.
- v. The petitioner shall furnish proof, whenever called upon, that the goods have been sold only for use as animal feed and not for any other purpose.
- vi. It is made clear that the respondents are at liberty to initiate and complete adjudication proceedings under Section 28 of the Customs Act in accordance with law.



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vii. In view of the above directions, **W.P. Nos. 2050 of 2026 and 23278 of 2026** are disposed of without examining the question whether the imported goods are in fact animal feed.

viii. Consequently, the connected miscellaneous petitions are closed. There shall be no order as to costs.

27-07-2026

Index: Yes/No

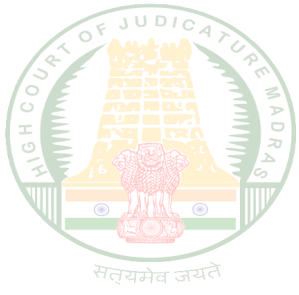
Speaking/Non-speaking order

Neutral Citation: Yes/No

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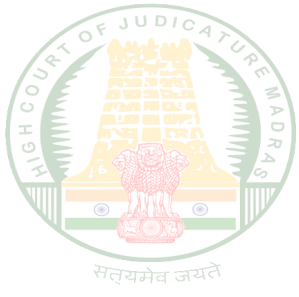
To

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W.P Nos. 2050 of 2026, 23278 of 2026 and 24543 of 2



HEMANT CHANDANGOUDAR J.

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and 24543 of 2026**

27-07-2026