



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-03-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

**WP No. 7628 of 2026
and WMP Nos.8252 and 8260 of 2026**

M/s. Elmas Magnetics Private Ltd
IEC-04605000178
Rep. by its Authorised Signatory
Mr.CH Mruali Krishna
Plot No.208/9, Phase II, IDA, Cherapally
Hyderabad 500 051, Telangana.

..Petitioner

Vs

The Additional Commissioner of Customs
(Group 5A)
Chennai II Import Commissionerate,
Customs House,
No.60, Rajaji Salai,
Chennai-600 001

..Respondent

Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a writ of Certiorari, calling for the records relating to the impugned order bearing order-in-original No.117524/2026 dated 29.01.2026 passed by the respondent and quash the same as being arbitrary, violative of provisions of Customs Act, 1962, Foreign Trade Policy, 2023 QCO 2024

For Petitioner(s): Mr. G. Natarajan

For Respondent(s): Mr.Sai Srujan Tayi
Senior Standing Counsel



ORDER

When the matter was taken up for hearing today, the learned counsel for respondent filed their counter.

2. The learned counsel for respondent submitted that the goods may be released subject to conditions.

3. In view thereof, this Court is inclined to order provisional release of goods subject to the following conditions:

(i) The petitioner shall execute a bond for the value of the subject goods imported;

(ii) The petitioner shall undertake to file an affidavit stating that the goods are intended for use/consumption in the manufacture of goods meant for export; and

(iii) The petitioner shall also produce proof of actual export of the goods that are so manufactured.

4. Post on 30.03.2026.

23-03-2026

jv



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To
The Additional Commissioner of Customs
(Group 5A)
Chennai II Import Commissionerate,
Customs House,
No.60, Rajaji Salai, Chennai-600 001

Note: Issue the order copy today



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MOHAMMED SHAFFIQ, J.

jv

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