

W.P.No.24355 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 16.03.2026

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Coram:

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

**W.P.No.24355 of 2025
and W.M.P.No.27411 of 2025**

M/s.True Value Homes (India) Pvt. Ltd.,
Represented by its Director, Mr.N.Ravichandran,
TVH NOVELLA,
No.16/17, Third Cross Street,
Raja Annamalaipuram, Chennai – 600 028.

...Petitioner

Versus

- 1.The Senior Intelligence Officer,
Directorate of Revenue Intelligence,
Unit No.15, Magnet Corporate Park,
100 Ft. Thaltej – Hebatpur Road,
Off. Sola Over Bridge,
Ahmedabad – 380 054.
- 2.The Assistant Director,
Directorate of Revenue Intelligence,
27, G.N.(Chetty) Road,
T.Nagar, Chennai – 600 017.
- 3.The Commissioner of Customs,
Chennai Import Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai – 600 001.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India
praying for issuance of a writ of mandamus directing the Respondents to



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refrain from seizing of the subject car or demand of duty, in respect of the car imported vide Bill of Entry No.9303862 dated 27.06.2022, without issuance of a proper show cause notice and adjudication order under Section 28 of the Customs Act, 1962.

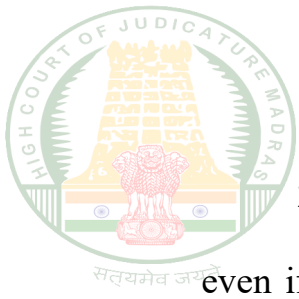
For Petitioner : Mr.Hari Radhakrishnan

For Respondents – 1 & 2 : Ms.Aswini,
Junior Standing Counsel
for Mr.M.Santhanaraman,
Senior Standing Counsel

ORDER

The relief sought in this writ petition is to refrain the Respondents from seizing the subject car or demand of duty, in respect of the car imported vide Bill of Entry No.9303862 dated 27.06.2022, without issuing a proper show cause notice and adjudication order under Section 28 of the Customs Act, 1962 (hereinafter referred to as “Act”).

2. The learned counsel for Petitioner submitted that the Petitioner had paid the customs duty along with interest and penalty in equal to 15% of the duty which could have been proposed.



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2.1. It is further submitted by the learned counsel for Petitioner that even if a notice has been issued, the Petitioner is entitled to the benefit of Sections 28(5) & 28(6) of the Act which provide for closure or, rather, for deeming the matter conclusive.

2.2. The learned counsel for Petitioner also submitted that the Petitioner has submitted a Representation dated 20.02.2026 before the 1st Respondent, regarding the intimation of payment of duty and requesting for closure of case in terms of Section 28(5) of the Act.

3. The learned Junior Standing Counsel appeared on behalf of Respondents 1 & 2 submitted that the Respondents would consider the Petitioner's Representation dated 20.02.2026 and pass appropriate orders, on merits and in accordance with law. He further submitted that keeping in view of the provisions under Sections 28(4) & 28(5) of the Act, the Respondent Authorities have not yet issued any notice to the Petitioner, but, now, considering the present state of affairs, the Respondent Authorities will issue a formal notice to extend the benefit of Section 28(5) of the Act, if the Petitioner is otherwise entitled.



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4. The learned counsel for Petitioner prayed that the Respondents may not take any steps to seize the subject car from the Petitioner, till the issue stands resolved.

5. The above submission made by the learned counsel for Petitioner was agreed to by the learned Junior Standing Counsel appeared for Respondents 1& 2.

6. Recording the submissions so made by the learned counsel for Petitioner and learned Junior Standing Counsel appeared for Respondents 1 & 2, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

16.03.2026

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Index : Yes/No



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MOHAMMED SHAFFIQ, J.

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