



WEB COPY

WP No. 32780 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-09-2025

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THE HONOURABLE MR JUSTICE N. ANAND VENKATESH

WP No. 32780 of 2025

AND

WMP NO. 36700 OF 2025, WMP NO. 36706 OF 2025

Shri.Murugula Shabbir Shaik
Proprietor of M/s SMR Infra,
No.11-1-46/1a, Opposite Medical Hall,
Santhosh Nagar, Kandukur,
Andhra Pradesh-523 105.

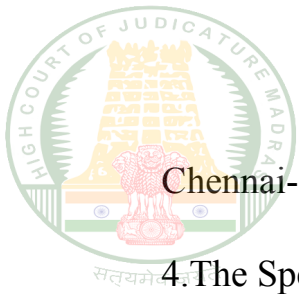
Petitioner(s)

Vs

1. The Additional Commissioner of
Customs (Preventive)
Chennai, SEZ and FTWZ,
Preventive Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai-600 001.

2.The Deputy Commissioner of
Customs (DIU)
Preventive Commissionerate,
Custom House, No.60, Rajaji Salai,
Chennai-600 001.

3.The Assistant Commissioner of
Customs (Group-1)
Custom House, No.60, Rajaji Salai,



Chennai-600 001.

4.The Specified Officer

WEB M/s.NDR Infrastructure Pvt. Ltd.,
FTWZ, Nandambakkam Port Road,
Nandambakkam, Chennai-600 120

Respondent(s)

WP No. 32780 of 2025

PRAYER

call for the records pertaining to the impugned order dated 08.08.2025 passed by the 1st Respondent in F.No.GEN/ADJ/ADC/1258/2025 -ADJN and quash the same and direct the Respondents to permit the clearance of the goods covered by Bill of entry No.6948032 dated 29.11.2024 within a stipulated time frame.

WMP No. 36700 of 2025

PRAYER

to dispense with the production of the original copy of the impugned order dated 08.08.2025 passed by the 1st Respondent in F.No.GEN/ADJ/ADC/1258/2025 -ADJN

WMP No. 36706 of 2025

PRAYER

to issue an interim direction directing the Respondents to provisionally release the goods covered by Bill of entry No.6948032 dated 29.11.2024 without insisting for any bank guarantee, pending disposal of the Writ Petition

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For Petitioner(s): Mr.Hari Radhakrishnan

For Respondent(s): Mr.G.Meganathan
Standing Counsel for R1 to R3

**ORDER**

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Mr.G.Meganathan, learned Standing Counsel takes notice on behalf of the respondents 1 to 3. Notice to the 4th respondent returnable by 06.10.2025. Private notice is also permitted.

2. This is effectively the second round of litigation before this Court. Earlier the very same petitioner had questioned the impugned proceedings dated 03.06.2025 issued by the Deputy Commissioner of Customs (Preventive). The subject matter in that writ petition was also the order passed in exercise of power and jurisdiction under Section 110-A of the Customs Act, wherein an onerous condition was imposed for the provisional release of the goods. This Court, taking into consideration the grounds raised and in fact at paragraph-8 of the order, gave a finding that the conditions imposed by the respondent were onerous, in view of the fact that the value of the goods is only Rs.18,30,000/- and whereas the petitioner was directed to furnish bank guarantee for an amount of Rs.1,00,00,000/- and a bond for an amount of Rs.1,76,80,000/-. This Court also took note of the fact that the guidelines laid down in paragraphs 5.2 and 5.3 of the CBIC Circular No.35/2017-Customs, which formed the basis for imposition of condition, was quashed by the Delhi High Court and therefore, the very circular that was relied upon by the respondents was non-existent. In spite of the findings rendered by this Court while remanding the matter back to the file of the respondents, the first respondent has merely reiterated the earlier order dated 03.06.2025 and the first respondent has not even cared to take note



of the observations that were made by this Court in the earlier order.

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3. The petitioner has been running from pillar to post to get the goods released provisionally from the year 2024 onwards. Hence, as an interim arrangement, there shall be a direction to the petitioner to execute a bond for a sum of Rs.1,76,80,000/-. The petitioner shall also furnish the bank guarantee for an amount of Rs.18,30,000/- and on compliance of the same, the respondents are directed to provisionally release the goods covered by the bill of entry No. 6948032 dated 29.11.2024. This interim direction will be subject to the final order in the writ petition.

4. Post this writ petition for hearing on 08.10.2025. In the meantime, the respondents are directed to file their counter affidavit(s).

03-09-2025

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WEB

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Customs (Preventive)
Chennai, SEZ and FTWZ,
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**N.ANAND
VENKATESH J.**

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