



W.P.No.45230 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-12-2025

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

W.P.No.45230 of 2025

M/s.Universal Impex,
G-29, A.P.M.C. Market-1, Phase-2,
Vashi (Turbhe), Navi Mumbai – 400 705,
Rep. by its Proprietor, Shri.Sarfraj Jaliyawala

... Petitioner

Vs.

1.The Commissioner of Customs,
Chennai Import Commissionerate,
Customs House, No.60, Rajaji Salai,
Chennai – 600 001.

2.The Additional Commissioner of Customs,
Chennai Import Commissionerate,
Customs House, No.60, Rajaji Salai,
Chennai – 600 001.

3.The Deputy Commissioner of Customs Group – 1B,
Office of the Commissioner of Customs,
Chennai Import Commissionerate,
Customs House, No.60, Rajaji Salai,
Chennai – 600 001.

... Respondents

For Petitioner : Mr.B.Satish Sundar
For Respondents : Mr.Rajnish Pathiyil
Senior Panel Counsel



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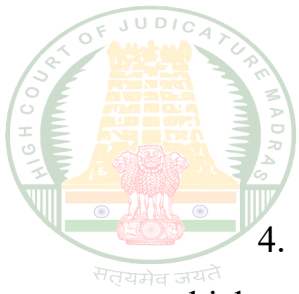
ORDER

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The grievance of the petitioner is that, till date, the petitioner is unable to obtain release of the subject goods on account of the delay caused by the respondents in testing the samples as the respondents suspect that the subject goods are not fit for human consumption. In view of the same, the respondents have sent the goods, which are the subject matter of the bills of entries in this writ petition for re-testing before the Central Government laboratory. In respect of the first bill of entry, the test results have reached the respondents and also communicated to the petitioner. As per the test results, the subject goods involved in the first bill of entry has been found to be unfit for human consumption. However, the test results for the goods, which are the subject matter of the remaining two bills of entries are awaited.

2. Learned counsel for the petitioner would submit that no prejudice would be caused to the respondents, if the prayer sought for in this writ petition is granted by this Court, by directing the respondents to send the samples for re-testing before the Food Security authorities at Chennai.

3. Learned Senior Standing Counsel appearing for the respondents would submit that only when there are conflicting test reports, the question of re-sending the samples for re-testing arises. She also relies upon the circular issued by the CBIC, dated 15.10.2020. However, learned counsel for the petitioner relies upon the subject circular, dated 18.07.2017 and would submit that as per the said circular, the petitioner is entitled to send the samples for re-testing.



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4. Since the results pertaining to the second and third bill of entries, which are the subject matter of this writ petition are awaited and to know the results of the same, this Court is adjourning this matter to **17.12.2025**. However, it is made clear that, if no final decision is taken by the testing laboratory in respect of the second and third bill of entries by that date, this Court will consider passing further orders in this writ petition.

09.12.2025

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To

- 1.The Commissioner of Customs,
Chennai Import Commissionerate,
Customs House, No.60, Rajaji Salai,
Chennai – 600 001.
- 2.The Additional Commissioner of Customs,
Chennai Import Commissionerate,
Customs House, No.60, Rajaji Salai,
Chennai – 600 001.
- 3.The Deputy Commissioner of Customs Group – 1B,
Office of the Commissioner of Customs,
Chennai Import Commissionerate,
Customs House, No.60, Rajaji Salai,
Chennai – 600 001.



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ABDUL QUDDHOSE. J.

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W.P.No.25209 of 2025

09.12.2025