



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-12-2025

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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



ORDER

This order has to be read in conjunction with the earlier order dated

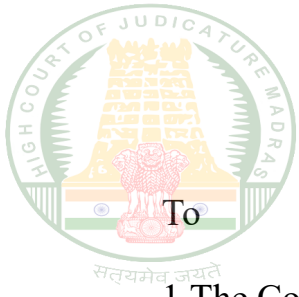
09.12.2025.

2. Learned Senior Panel Counsel appearing for the respondents would now submit that insofar as the test report for the second bill of entry is concerned, the same is available, however the report in respect of the third bill of entry is awaited. Earlier report in respect of the first bill of entry was available and the same was also recorded in this Court's earlier order dated 09.12.2025. The respondents are directed to make available the report pertaining to the third bill of entry on the next hearing date, without fail.

3. Post the matter on 02.01.2026.

17.12.2025

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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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