



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-01-2026

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 45230 of 2025

M/s.Universal Impex,
G-39, A.P.M.C Market 1 Phase2,
Vashi (Turbhe), Navi Mumbai-400 705
Rep By Its Proprietor, Shri Sarfraj Jaliyawala

Petitioner(s)

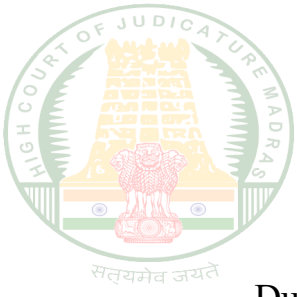
Vs

- 1.The Commissioner Of Customs,
Chennai Import Commissionerate,
Custom 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 Custom
Group-1B, Office Of The Commissioner Of
Customs, Chennai Import Commissionerate,
Customs House, No.60, Rajaji Salai,
Chennai-600 001.

Respondent(s)

For Petitioner(s): Mr.B.Satish Sundar

For Respondent(s): Mr.Rajnish Pathiyil,
Senior Standing Counsel



ORDER

Due to paucity of time, the matter could not be taken up today. Learned counsel for the petitioner filed the notes of submissions.

2.Learned Standing Counsel appearing for the respondents is directed to file the notes of submissions on or before 19.01.2026 and he is also directed to serve the copy of the notes of submissions on the learned counsel for the petitioner before filing the same in this Court.

3.Post the matter on 22.01.2026.

12-01-2026

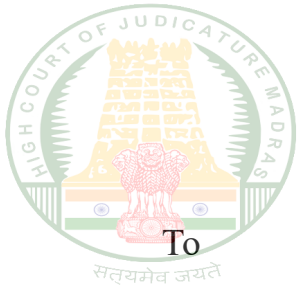
rst

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



To

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Chennai Import Commissionerate,
Custom 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
Custom,
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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