



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-12-2025

WEB COPY

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 48760 of 2025

Shree Venkatesh Exim Corporation
Rep. By Its Authorised Partner
Nikunj Rajpuria

Petitioner(s)

Vs

1. The Principal Commissioner Of
Customs (chennai Iii)
Preventive Commissionerate, Customs
House, No. 60 Rajaji Salai Chennai 01

2.The Director General
Directorate Of Revenue Intelligence,
7th Floor, Drum Shaped Building, Ip
Bhavan Ip Estate New Delhi 110 002

3.The Principal Additional Director
General
Directorate Of Revenue Intelligence,
7th Floor, Drum Shaped Building, Ip
Bhavan Ip Estate New Delhi 110 002

Respondent(s)

For petitioner:	Mr.S.R.Raghunathan for M/s.Lohith Vasakumar Prithvi
For Respondents:	Ms.Pooja jain, Junior Standing Counsel for R1 Mr.Rajnish Pathiyil for R2 and R3



ORDER

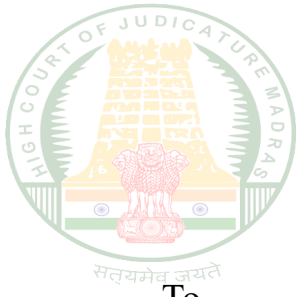
The petitioner seeks to re-export the subject goods. The petitioner claims that the respondents have seized the goods and till date, no show cause notice has been issued. The petitioner claims benefit under the provisions of Section 110(2) of the Customs Act and submits that since the respondents have extended the time for issuance of show cause notice by another period of six months without giving any reason, the petitioner is entitled for return of the goods as well as for re-exporting the goods.

2.Learned counsel for the petitioner relies upon Section 110(2) of the Customs Act, 1962 and would submit that reasons will have to be assigned for extending the time for issuance of show cause notice by another period of six months, which has not been done so in the instant case according to him.

3.Ms.Pooja Jain, learned Junior Standing Counsel accepts notice on behalf of the first respondent. Mr.Rajnish Pathiyil, learned counsel accepts notice on behalf of the respondents 2 and 3. Post the matter for counter and disposal on 05.01.2026.

15-12-2025

vga

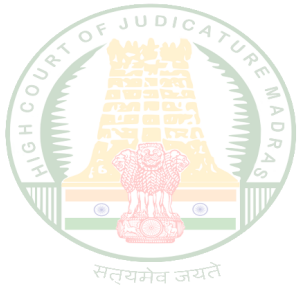


To
WEB COPY

1.The Principal Commissioner Of
Customs (chennai Iii)
Preventive Commissionerate, Customs
House, No. 60 Rajaji Salai Chennai 01

2.The Director General
Directorate Of Revenue Intelligence,
7th Floor, Drum Shaped Building, Ip
Bhavan Ip Estate New Delhi 110 002

3.The Principal Additional Director
General
Directorate Of Revenue Intelligence,
7th Floor, Drum Shaped Building, Ip
Bhavan Ip Estate New Delhi 110 002



WEB COPY

WP No. 48760 of 2



ABDUL QUDDHOSE J.

vga

WP No. 48760 of 2025

15-12-2025