

Banu Creations vs the Principal Commissioner of Customs(Preventive)

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Court : Chennai

Decided On : Jan-08-2026

Judge : Honourable Mr Justice Abdul Quddhose

Appeal No. : WP/412/2026

Appellant : Banu Creations

Respondent : The Principal Commissioner of Customs(Preventive)

Judgement :

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-01-2026

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

1. Banu Creations New No.65, Old No.33, Flat No.41, A1, George Town, Broadway, Chennai-600 001 Rep by its Partner Ms.Shakira Banu Petitioner(s) Vs

1. The Principal Commissioner Of

Customs(preventive) commissionerate, No.60, Rajaji Salai, 2.The Addl.Commissioner of customs(SEZ-FTWZ) commissionerate, No.60,Rajaji Salai,

3.The Additinal Director General 4.The Deputy Director (CI) 5.The Inquiry officer/SIO

Directorate of Revenue Intelligence(DRI) 7th floor, Drum Shaped Building, I.P.Bhawan, I.P.Estate, New Delhi-110 002 Respondent(s) PRAYER Directing the respondents herein to consider the case of the petitioner and to permit the re-export of the goods, viz. 1386 Rolls, quantity being 135747 sq.m of Textile Fabric Coated Laminated with Plastics, which was originally imported vide Bill of Lading No.WTLNGB24120034 and the filing of Bill of Entry No.7799276 dated 15.1.2025 in terms of various judicial pronouncements rendered by various Honble High court and also this Jurisdiction

For Petitioner(s): Mr.S.Baskaran For Respondent(s): Mr.K.S.Ramasamy,spc For Respondents

ORDER

The petitioner seeks for re-export of the imported goods vide Bill of Entry No.7799276 dated 15.01.2025 and Bill of Lading No. WTLNGB24120034. The petitioner has submitted an application to that effect before the respondents. Since the same has not been considered till date, the petitioner has filed this writ petition.

2. Mr.K.S. Ramasamy, learned Senior Panel Counsel, accepts notice on behalf of the respondents.

3. The respondents have refused to release the imported goods to the

petitioner on the ground that the petitioner has misclassified the value of the goods. The DRI proceedings are pending against the petitioner with regard to the importation of the subject goods.

4. The very same issue has already been dealt with by this Court in

W.P.No.45725 of 2025, dated 25.11.2025, and in the said writ petition, this Court had directed the respondents to grant permission for re-export of the goods

subject to fulfilment of the following conditions:-

(i) The petitioner shall execute a bond for the total value of the differential duty payable by them; ii) The petitioner shall furnish a bank guarantee equivalent to 20% of the re-determined value; and

(iii) On the petitioner fulfilling the above two conditions, they shall be permitted to re-export the goods within a period of 12 days from the date of compliance of the above conditions.

5. In this case as well, there has been a long delay for the release of the imported goods and therefore, the petitioner is seeking for re-export of the subject goods.

6. The learned counsel for the petitioner on instructions would submit that

the petitioner is willing to abide by the very same conditions as imposed by this Court in its order dated 25.11.2025 passed in W.P.No.45725 of 2025. Since the petitioner is also a similarly placed person, the same direction can be imposed in this case as well.

7. As the issue involved in this case has already been settled by this Court

in W.P.No.45725 of 2025, dated 25.11.2025, this writ petition is disposed of by directing the respondents to permit the petitioner to re-export the goods subject to fulfilment of the conditions imposed by this Court in W.P.No.45725 of 2025, dated 25.11.2025, extracted supra. No Costs. 08-01-2026 Index:Yes/No

Speaking/Non-speaking order

Internet:Yes Neutral Citation:Yes/No ab

To 1.The Principal Commissioner Of Customs(preventive) commissionerate, No.60, Rajaji Salai, 2.The Addl.Commissioner of customs(SEZ-FTWZ) commissionerate, No.60,Rajaji Salai, 3.The Additinal Director General 4.The Deputy Director (CI) 5.The Inquiry officer/SIO Directorate of Revenue Intelligence(DRI) 7th floor, Drum

Shaped Building, I.P.Bhawan, I.P.Estate, New Delhi-110 002

ABDUL QUDDHOSE J. ab 08-01-2026

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