

M/s. Vimpro Tech Vs The Commissioner of Customs (Imports - Gr.5)

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SooperKanoon Citation : sooperkanoon.com/1420612

Court : Chennai

Decided On : Feb-02-2026

Judge : Honourable Mr Justice Abdul Quddhose

Appeal No. : WP/3307/2026

Appellant : M/s. Vimpro Tech

Respondent : The Commissioner of Customs (Imports - Gr.5)

Judgement :

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02-02-2026

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE M/s. Vimpro Tech A-7, Thattanchavady Industrial Estate Pondicherry-605 009 by its Joint Managing Director R.B.Arvind ..Petitioner(s) Vs

1. The Commissioner of Customs (Imports - Gr.5)
2. The Addl.Commissioner of customs (Gr.2) Chennai II (imports) commissioner

3. The Deputy commissioner of Customs (GR.2)

4. The Deputy Commissioner of customs (SIIB) Chennai III Preventive commissionerate No.60 rajaji salai ..Respondent(s) Page1 of 5

Writ petition is filed under Article 226 of the Constitution of India seeking for issuance of a writ of mandamus to direct the respondents herein to consider various representations of the petitioner including the written representation of the petitioner dated 12.12.2025 in so far as in the said representation the petitioner had sought for the recalling amending and reassessment of the subject Bill of Entry No.4355530 dated 7.9.2025 in terms of sec.149 r/w sec.154 of the customs Act and to provisionally assess and release the subject goods under import vide Bill of Entry No.4355530 dated 7.9.2025 in terms of sec.110A of the Customs Act 1963 and also to issue necessary detention certificate in terms of Reg.6(1) of the Handling of cargos under customs Area Regulation 2009, pending any further proceedings by the respondents herein.

For Petitioner(s): Mr.S.Baskaran For Respondent(s): Mr.Arvind Srevatsa

ORDER

This writ petition has been filed seeking for a direction to the respondents to consider the petitioners representations requesting recall, amendment and reassessment of the imported goods covered under the Bill of Entry morefully described in the prayer to this writ petition, under Section 149 read with Section 154 of the Customs Act, 1962, within a time frame to be fixed by this Court.

2. The petitioner claims that inadvertently, the petitioner, due to the fault

of the Customs House Agent, had misdeclared the goods, which is the subject Page2 of 5 matter of the Bill of Entry morefully described in the prayer to this writ petition. The petitioner seeks recall, amendment and reassessment of the Bill of Entry morefully described in the prayer to this writ petition, as per the provisions of Section 149 read with Section 154 of the Customs Act, 1962.

3. Though several representations have been disclosed in the prayer to

this writ petition seeking various other reliefs, the learned counsel for the petitioner on instructions would submit that the petitioner is confining to the representation dated 12.12.2025 requesting recall, amendment and reassessment of the imported goods covered under the Bill of Entry as per the provisions of Section 149 read with Section 154 of the Customs Act, 1962. The said statement made by the learned counsel for the petitioner is hereby recorded by this Court.

4. Mr.Aravind Srivatsa, learned counsel, accepts notice on behalf of the respondents.

5. No prejudice will be caused to the respondents if the representation

dated 12.12.2025 of the petitioner is considered on merits and in accordance with law, within a time frame to be fixed by this Court. Accordingly, this writ petition is disposed of by directing the respondents 2 and 3 to pass final orders, on merits and in accordance with law, on the petitioners representation dated Page3 of 5 12.12.2025 seeking recall, amendment and reassessment of the Bill of Entry morefully described in the prayer to this writ petition, as per the provisions of Section 149 read with Section 154 of the Customs Act, 1962, within a period of four weeks from the date of receipt of a copy of this order. This Court is not expressing any opinion on the merits of the aforesaid representation of the petitioner. No Costs. 02-02-2026 Neutral Citation: Yes/No RKM To

1. The Commissioner of Customs (Imports - Gr.5)

2. The Addl.Commissioner of customs (Gr.2) Chennai II (imports) commissioner No.60, Rajaji salai,Customs House

3. The Deputy commissioner of Customs (GR.2)

4. The Deputy Commissioner of customs (SIIB) Chennai III Preventive commissionerate No.60 rajaji salai Page4 of 5

ABDUL QUDDHOSE, J.

