



W.P. (MD) No. 16693 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 01.03.2023

CORAM

THE HON'BLE MR. JUSTICE P.D. AUDIKESAVALU

W.P. (MD) No. 16693 of 2022

V.Komathy

... Petitioner

-VS-

1. The Principal Commissioner and Ex-Officio
Additional Secretary to
Government of India, Ministry of Finance,
Government of India,
Department of Finance, 8th Floor,
Word Trade Centre,
Centre-1, Cuffe Parade,
Mumbai – 400 005.
2. The Commissioner of Customs and Central Excise,
No.1, Williams Road,
Cantonment, Trichy - 620001.
3. The Joint Commissioner of Customs,
No.1, Williams Road, Cantonment,
Trichy - 620001.
4. The Deputy Commissioner of Customs,
No.1, Williams Road, Cantonment,
Trichy - 620001.

... Respondents



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Prayer:- Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned Communication passed by the Fourth Respondent vide his proceedings in C.No.VIII/25/84/2020-Disposal dated 14.07.2022 and quash the same as illegal and consequently direct the Fourth respondent to release the personal jewellery of the petitioner which were seized on 30.08.2015 and deposited in WHR No.286/2015 dated 09.09.2015 forthwith after intimating the total amount payable by the petitioner for redemption of gold jewellery for re-export after adjusting the already paid pre-deposit amount towards the payment of redemption of fine, penalty, warehouse/handling charges.

For Petitioner : Mr. A.Amal Antony

For Respondents : Mr. V.J.Kumaravel,
Standing Counsel for R1
Mr. P.Nandakumar
Standing Counsel for R2 to R4

O R D E R

Heard Mr. A.Amal Antony, Learned Counsel for the Petitioner, Mr. V.J.Kumaravel, Learned Standing Counsel appearing for the First Respondent and Mr. P.Nandakumar, Learned Standing Counsel appearing for the Second to Fourth Respondents and perused the materials placed on record, apart from the pleadings of the parties.



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2. The Writ Petition challenges the proceedings in C.No.VIII/25/84/2020-Disposal dated 14.07.2022 passed by the Fourth Respondent in which it has been informed by the Petitioner that the option for redemption of gold confiscated from the Petitioner on her failure to pay the fine amount within the stipulated time limit had become void. Though several contentions have been raised by the Petitioner before this Court, it is now represented that the benefit of extending the limitation granted by the Hon'ble Supreme Court of India in Hon'ble Supreme Court of India in ***Cognizance for Extension of Limitation, in Re*** [(2022) 3 SCC 117] to all legal proceedings during the COVID Pandemic had not been applied to the present case and in that backdrop, the Petitioner has made a representation dated 22.02.2023 after the filing of this Writ Petition and that she would be satisfied if the same is duly examined and appropriate orders are passed thereon.

3. Having regard to the limited nature of relief sought, this Court without expressing any view on the merits of controversy involved, disposes the Writ Petition on the following terms:-

- (i) it shall be incumbent upon the Fourth Respondent to consider the representation dated 22.02.2023 made by the Petitioner with reference to the directions issued by the Hon'ble Supreme Court of India in



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Cognizance for Extension of Limitation, in Re [(2022) 3 SCC 117] for

determining the period of limitation for the Petitioner to exercise option for redemption of gold confiscated from her;

- (ii) if it is found that any details or supporting documents satisfying the eligibility criteria for the benefits claimed had not been produced, the deficiencies in that regard shall be informed in writing to the Petitioner requiring the same to be furnished within a time frame of not less than 10 clear working days in that regard;
 - (iii) in the event of not being satisfied with the requirements even thereafter, an enquiry shall be conducted affording full opportunity of personal hearing to the Petitioner to explain his position in that regard and a reasoned orders shall be passed dealing with each of the contentions raised on merits and in accordance with law and the decision taken communicated under written acknowledgment;
 - (iv) the report of completion of the aforesaid exercise shall be filed by 31.08.2023 before the Registrar (Judicial) of this Court;
 - (v) depending upon the outcome of the said decision, it shall be open to the Petitioner to pursue his legal remedies in the manner recognized by law;
- and



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(vi) there shall be no order as to costs.

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NCC : Yes/No

Index: Yes/No

Internet : Yes/No

Note: Issue order copy by 23.06.2023.

To

1. The Principal Commissioner and Ex-Officio
Additional Secretary to
Government of India, Ministry of Finance,
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Department of Finance, 8th Floor,
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P.D. AUDIKESAVALU, J.

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