



IN THE HIGH COURT OF KARNATAKA AT BENGALURU

DATED THIS THE 27TH DAY OF APRIL, 2026

BEFORE

THE HON'BLE MR. JUSTICE S SUNIL DUTT YADAV

WRIT PETITION NO. 11680 OF 2026 (T-CUS)

BETWEEN:

1. MADHUR VIKRAM ALIAS MADHUR GOSAIN
AGED 53 YEARS,
S/O SHRI BIKRAM JIT GOSAIN,
RESIDENT OF 9-R, LANE NO.1, FRIENDS COLONY,
JALANDHAR (PUNJAB)
AADHAAR NO.910201566702,
MOBILE NO.9888359504

... PETITIONER

(BY SRI. SANDEEP GOYAL, SENIOR ADVOCATE FOR
SRI PRAKYAT J S., ADVOCATE)

AND:

1. UNION OF INDIA
MINISTRY OF FINANCE, NORTH BLOCK,
NEW DELHI
THROUGH ITS FINANCE SECRETARY
2. ADDITIONAL COMMISSIONER OF CUSTOMS,
AIRPORT AND AIR CARGO
COMPLEX COMMISSIONERATE,
BENGALURU.
MENZIES AVIATION BOBBA TERMINAL,
DEVANHALLI, BENGALURU.



3. DEPUTY COMMISSIONER,
ARC, AIRPORT AND AIR CARGO COMPLEX,
BENGALURU CUSTOMS
MENZIES AVIATION CARGO TERMINAL,
DEVANHALLI, BENGALURU.
4. SUPERINTENDENT OF CUSTOMS,
ARC, AIRPORT AND AIR CARGO COMPLEX,
BENGALURU,
MENZIES AVIATION CARGO TERMINAL,
DEVANHALLI, BENGALURU.

... RESPONDENTS

(BY SRI. ARAVIND V. CHAVAN, ADVOCATE)

THIS W.P. IS FILED UNDER ARTICLES 226 AND 227 OF THE CONSTITUTION OF INDIA, PRAYING TO (1) ISSUE A WRIT IN THE NATURE OF CERTIORARI FOR QUASHING OF ORDER NO:GEN/ADJ/ADC/1451/2023-ADJN-O/O DATED 29.09.2023 (ANNEXURE-E) PASSED BY RESPONDENT NO.2 WHEREBY EXORBITANT PENALTY HAS BEEN IMPOSED UPON THE PETITIONER UNDER SECTIONS 114 AND 114AA OF THE CUSTOMS ACT, 1962, BEING WHOLLY WITHOUT JURISDICTION AND ALSO FOR THE REASON THAT THE SAME HAS BEEN PASSED IN GROSS VIOLATION OF THE PRINCIPLES OF NATURAL JUSTICE AS NEITHER THE SHOW CAUSE NOTICE NOR THE NOTICES FOR PERSONAL HEARING WERE EVER SERVED UPON THE PETITIONER MAKING THE IMPUGNED ORDER IN CONTRAVENTION OF THE PROVISIONS OF SECTION 122A AND 124 OF THE CUSTOMS ACT, AND ALSO FOR THE REASON THAT THE IMPUGNED ORDER IS BASED UPON PRESUMPTIONS AND CONJECTURES AND ETC.

THIS PETITION COMING ON FOR ORDERS THIS DAY,
ORDER WAS MADE THEREIN AS UNDER:

CORAM: HON'BLE MR. JUSTICE S SUNIL DUTT YADAV



ORAL ORDER

The petitioner has sought to assail the order at Annexure-'E' dated 29.09.2023 passed by respondent No.2, whereby penalty has been imposed on the petitioner under Section 114 and 114AA of the Customs Act, 1962. The petitioner has also challenged the validity of the notice at Annexure-'A' dated 23.09.2025 passed pursuant to the order at Annexure-'E'.

2. Sri Sandeep Goyal, learned Senior Advocate appearing on behalf of Sri Prakyat J.S. for the petitioner submits that the order passed is in effect an *ex parte* order insofar as the notice was not served on the petitioner. It is submitted that the once notice was not served, there was no opportunity of making out a reply. It is further submitted that, similarly, even at the stage of affording an opportunity of personal hearing, the petitioner was not communicated of such opportunity and accordingly he could not avail of the same. It is also submitted that the procedure for communication of show cause notice or the opportunity of personal hearing has not been followed.



3. Sri Aravind Chavan, learned counsel appearing on behalf of respondents would submit that the recovery notice has been served at the address of the petitioner as described in the cause-title and the petitioner was not diligent in participating in the proceedings.

4. Having noticed that the petitioner is only a co-noticee and the case against the petitioner is as regards penalty and that admittedly, the petitioner has not made any reply to the show cause notice, it would be appropriate to remit the matter for fresh consideration for reopening the proceedings.

5. Taking note that the proceedings would cause financial prejudice to the petitioner if the order of penalty is upheld, it would be appropriate to set aside the order and remit the matter for consideration at the stage of reply to the show cause notice.

6. Accordingly, the order at Annexure-'E' dated 29.09.2023 is set aside. It is clarified that the order passed on this day setting aside the order at Annexure-'E' dated



29.09.2023 is only insofar as the present petitioner is concerned. All contentions are kept open.

7. The petitioner to appear before respondent No.2 on **25.05.2026** without awaiting fresh notice.

8. The petitioner to be made available a copy of the show cause notice on the date of appearance. Upon furnishing of copy of show cause notice on the date fixed for appearance, the petitioner is to be given sufficient opportunity to enable him to make out a response.

Accordingly, the petition is ***disposed of.***

SD/-
(S SUNIL DUTT YADAV)
JUDGE

VGR