



WEB COPY

WP No. 9244 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-03-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

**WP No. 9244 of 2026
and W.M.P.Nos.9953 and 9955 of 2026**

M/s. Wintrack Logistics
Warehouse No. 5, Part A,
M/s. NDRI FTWZ/ SEZ ,
Nandhiambakkam Port Road,
Nandhiambakkam Village,
Minjur Panchayat Union, Ponneri Taluk,
Thiruvallur district 600120
Rep. by its partner and Authorized signatory
M.Ramesh

..Petitioner(s)

Vs

1. The Commissioner of Customs (Appeals I)
3rd Floor, New Custom House, GST Road,
Meenambakkam, Chennai 16
2. The Addl. Commissioner of Customs
(Chennai SEZ and FTWZ) Chennai III
Preventive Commissionerate,
No. 60 Rajaji Salai, Customs House, Chennai
01

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records pertaining to the exparte order in Appeal No.C.Cus.I/995/2025 dated 23.12.2025 passed by the 1st respondent herein and to quash the same as the said impugned order passed by the 1st respondent is without jurisdiction and authority of law and a non-speaking order by itself and in clear violation to the principal of natural justice and also against the various judicial pronouncements.



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For Petitioner(s):

Mr.S.Baskaran

For Respondent(s):

Mr.G.Meganathan

Standing Counsel for R1 and R2

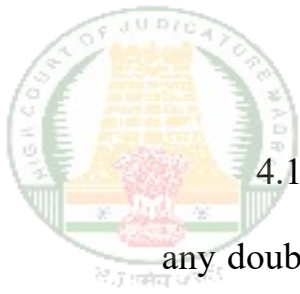
ORDER

Mr.G.Meganathan, the learned Standing Counsel, takes notice for R1 and R2.

2. By consent of learned counsel on both sides, this writ petition is taken up for final disposal at the admission stage itself.

3. The present writ petition is filed challenging the impugned order dated 23.12.2025 whereby the Appellate Authority has rejected the appeal filed by the petitioner against the order of adjudication against the order dated 22.02.2024 on the premise that the petitioner has not complied with the statutory condition relating to pre-deposit.

4. It is submitted by the learned counsel for the petitioner that the pre-deposit was made as early as on 22.03.2024 and the appeal came to be preferred before the Commissioner of Customs (Appeals - I) of the Customs Act on 10.05.2024. He would thus submit that the impugned order relating to the appeal suffers from error apparent on the face of the record.



4.1 He would also submit that had the Appellant Authority entertained any doubt as to failure to comply with the pre-deposit, he ought to have issued notice informing the petitioners the same. However, no such notice came to be issued.

5. The learned Standing Counsel for the respondents would submit that four personal hearings were afforded and the petitioners did not appear before the Appellate Authority.

6. Be that as it may, since the issue as to whether the statutory mandate relating to pre-deposit has been complied or not has not been examined, this Court remands the matter back to the first respondent / Appellate Authority to consider the above aspect. It is open to the Appellate Authority to consider the documents / material that may be produced to find whether the petitioner had duly complied with the statutory mandate relating to pre-deposit and then proceed to admit / entertain the appeal if it is otherwise in accordance with law.

7. With the above observation, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

06-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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MOHAMMED SHAFFIQ, J.

BKN

To:

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3rd Floor, New Custom House, GST Road,
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2. The Addl. Commissioner of Customs
(Chennai SEZ and FTWZ) Chennai III Preventive Commissionerate,
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