



W.P.No.29690 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.08.2026

CORAM

THE HONOURABLE MR.JUSTICE HEMANT CHANDANGOUDAR

W.P.No.29690 of 2026

M/s.R.M.Associates
HUF Company
No.75, Perumal Mudali Street
First floor, Sowcarpet,
Chennai-600 001
Rep by its Karta Shri Mahaveer Kumar

Petitioner(s)

Vs.

1.The Deputy Director
Directorate of Revenue Intelligence
No.27, G.N.Chetty Road
T.Nagar Chennai-600 017.

2.The Assistant Director
Directorate of Revenue Intelligence
No.27, G.N.Chetty Road,
T.Nagar, Chennai-600 017.

3.The Senior Intelligence officer
Directorate of Revenue Intelligence
No.27,G.N.Chetty Road
T.Nagar, Chennai-600 017.



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4.The Branch Manager
The South Indian Bank
Armenian street,
George Town Branch, Chennai-600
001

Respondent(s)

Prayer: This Writ Petition has been filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus, directing the respondents to de-freeze the Current Bank Account No.0042073000004949 of the petitioner maintained with the 4th respondent bank, viz, South Indian Bank, Chennai in terms of sec.110(5) of the Customs Act, which was freezed by the respondents 1 to 3 dated 07.02.2025 and also by considering the various representations including the latest representation dated 02.04.2026 of the petitioner and also to provide the petitioner with a copy of the said order dated 07.02.2025 passed by the office of the respondents 1 to 3.

For Petitioner : Mr.S.Baskaran

For Respondents : Mr.S.T.Bharath Gowtham for R1 to R3
Senior Standing Counsel (DRI)

ORDER

The petitioner has approached this Court seeking a direction to the respondents to furnish a copy of the order passed by respondents 1 to 3 in respect of the petitioner's Current Bank Account No.0042073000004949

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maintained with the fourth respondent bank, South Indian Bank, Chennai. The

petitioner also seeks a direction to consider his representations, including the latest representation dated 02.04.2026.

2. The Directorate of Revenue Intelligence initiated an investigation into the seizure of an import consignment in the name of M/s.Agilam Exim, Chennai. The customs clearance of the consignment was handled by the husband of the importer. During the investigation, apart from the declared household items, the Department allegedly found Indian-made cigarettes in the consignment. The allegation against the petitioner is that he facilitated the import of the cigarettes.

3. Based on the said allegation, respondents 1 to 3 directed the fourth respondent bank to freeze the petitioner's bank account to protect the interests of revenue. The direction was issued under Section 110(5) of the Customs Act, 1962.

4. Heard the learned counsel appearing for both sides.



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5. Though several grounds have been raised challenging the freezing of the bank account, it is sufficient to consider the statutory period prescribed under Section 110(5) of the Customs Act. The freezing of a bank account can initially be ordered for a period of six months and can be extended for a further period of six months for reasons to be recorded in writing. In the present case, the petitioner's bank account was frozen on 07.02.2025. Therefore, the freezing of the account cannot continue beyond the maximum period of twelve months.

6. The respondents have filed a counter affidavit stating that, in the meantime, the adjudicating authority has issued a show-cause notice under Section 124 of the Customs Act. It is therefore contended that respondents 1 to 3 no longer have the authority to consider the petitioner's request for de-freezing the account and that the petitioner should approach the adjudicating authority.

7. The said contention cannot be accepted. The freezing of the petitioner's bank account was ordered at the instance of respondents 1 to 3 under Section 110(5) of the Customs Act and, in any event, could not continue beyond the maximum period of twelve months prescribed under the said provision. The petitioner has therefore made out a prima facie case for de-freezing the account.



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8. Accordingly, the Writ Petition is allowed. The fourth respondent is directed to de-freeze the petitioner's Current Bank Account No.0042073000004949 forthwith. No costs.

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Index : Yes/No
Speaking order : Yes/No
dna

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HEMANT CHANDANGOUDAR.J.,

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