



W.A.(MD) No.378 of 2021

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 11.08.2026

CORAM:

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

and

THE HONOURABLE MR.JUSTICE N.DILIP KUMAR

W.A.(MD)No.378 of 2021

and

C.M.P.(MD)No.1354 of 2021

1.The Assistant Commissioner of Customs,
Revenue Recovery Unit,
Office of the Commissioner of Customs,
Ministry of Finance,
Government of India,
33 Rajaji Salai,
Customs House,
Chennai – 600 001.

2.The Superintendent,
Office of the Superintendent of Central Excise,
Theni Range,
No.7, Sasthri Street,
N.R.T. Nagar,
Theni – 625 531.

... Appellants

-VS-



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1.Menaka Mills Ltd,

Rep. By its Director,

M.Nagarajan,

230B Vaigai Dam Road,

Kanavilakku,

Theni – 625 562.

2.Pamban Apanel Ltd.,

Rep. By its Managing Director,

230B Vaigai Dam Road,

Kanavilakku,

Theni – 625 562.

3.The Director General of Foreign Trade,

Udyog Bhavan,

New Delhi – 110 011.

... Respondents

PRAYER: Writ Appeal filed under Clause XV of the Letters Patent Act, praying to praying to set aside the order dated 01.08.2019 made in W.P. (MD)No.16958 of 2012 and allow the Writ Appeal.

For Appellants : Mr.R.Gowri Shankar

For Respondent No.1 : Mr.S.Karunakar

For Respondent No.3 : Mr.C.Nandagopal



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JUDGMENT

[Judgment of the Court was made by N.DILIP KUMAR, J.]

This intra-court appeal is filed by the aggrieved department against the order dated 01.08.2019 passed in W.P.(MD)No.16958 of 2012.

2.Heard the learned Counsel for the respective parties.

3.It is an admitted case that the liabilities of the second respondent in this Writ Appeal are sought to be recovered against the first respondent. The first respondent is admittedly, only a lessee under the second respondent. The first respondent had only taken the plant, buildings and machineries of the second respondent for its business purposes on 26.10.2006.

4.The statutory provisions contained in the Customs Act also do not enable the appellant department to demand recovery of arrears of a different entity when the relationship of the first respondent with the defaulting entity is only that of a lessor – lessee.



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5.Learned Single Judge had specifically noticed the above factual averments and we do not find any infirmity in the well reasoned order of the learned Single Judge. Hence, there is no merit in this Writ Appeal.

6.Accordingly, this Writ Appeal stands dismissed. There shall be no order as to costs. Consequently, the connected miscellaneous petition is closed.

[M.D.I., J.] & [N.D.K., J.]

11.08.2026

NCC : Yes / No

Index : Yes / No

Internet: Yes / No

MR



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AND
N.DILIP KUMAR, J.

MR

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