

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 14.07.2017

Coram

The Hon'ble Mr.Justice T.S.Sivagnanam

Writ Petition No.30267 of 2004

and

W.P.M.P.Nos.36730 and 36731 of 2004

M/s. Notrans Marine Services,
rep. by its Operations Manager,
Indian Chamber Building, Chennai - 108.

...Petitioner

Vs.

1. The Commissioner of Customs (Appeals),
Customs House,
Chennai - 1.

2. The Deputy Commissioner of Customs,
Manifest Clearance Department,
Customs House, Chennai.

3. The Administrative Officer,
Manifest Clearance Department,
Customs House, Chennai-1.

...Respondents

Writ Petition, filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorari to call for records, relating to the proceedings of the first respondent, dated 30.07.2004, in No.C49/528/0/2004-SEA, confirming the order of the second respondent, dated 05.02.2004, made in F.No.IGM 3941/03, Lno.211 No.1446/09, MCD and to quash the same.

For Petitioner : Mr.M.Devaraj
For Respondents : Mr.S.Rajasekar
Senior Panel Counsel

O R D E R

Heard Mr.M. Devaraj, the learned counsel appearing for the petitioner and Mr.S. Rajasekar, the learned Senior Panel Counsel for the respondents.

2. The petitioner is aggrieved by the order passed by the Commissioner (Appeals), rejecting the Appeal on the ground that, it has been filed beyond the condonable period available to the Commissioner of Customs in terms of Section 128 f the Customs Act, 1962.

3. The view taken by the Commissioner (Appeals) is perfectly proper, as the statute prescribes an outer time limit for condoning the delay in filing the Appeal, and as the delay is beyond the time limit prescribed under the statute, the Commissioner (Appeals) cannot condone the same, and this Court, while exercising its jurisdiction under Article 226 of the Constitution of India, can neither extend the period of limitation, nor refer to the provisions of the Limitation Act, in view of the settled legal position. Accordingly, this Writ Petition is dismissed. No costs. Consequently, connected Miscellaneous Petitions are closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

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To

1. The Commissioner of Customs(Appeals),
Customs House,
Chennai - 1.
2. The Deputy Commissioner of Customs
Manifest Clearance Department,
Customs House, Chennai.
3. The Administrative Officer,
Manifest Clearance Department,
Customs House, Chennai-1.

+1cc to Mr.M.Devaraj, Advocate SR.No.49591
+1cc to Mr.S.Rajasekar, Advocate SR.No.49039

Writ Petition No.30267 of 2004

VGI (CO)
GN(18/08/2017)