

HONOURABLE SRI JUSTICE SANJAY KUMAR
AND
HONOURABLE SRI JUSTICE P.KESHA RAO

WRIT PETITION No.13577 of 2019

ORDER: *(per Hon'ble Sri Justice Sanjay Kumar)*

The challenge in this Writ Petition is to the order in original dated 14.02.2019 passed by the learned Additional Commissioner of Customs, Office of the Principal Commissioner of Customs, Hyderabad. Admittedly, this order is appealable under Section 129 E of the Customs Act, 1962. The petitioner however states in para 18 of his affidavit that as he was already put out of business with this type of legal proceedings and would not be able to incur legal expenses and further expenses in the shape of pre-deposit under Section 129 E of the Customs Act, 1962, to file an appeal, he is before this Court.

As the said provision only requires payment of 7.5% of the duty demanded as a condition precedent for institution of an appeal, we do not find such a condition of pre-deposit to be onerous entitling the petitioner to come before this Court directly, circumventing the statutory appellate remedy.

No jurisdictional grounds are made out by the petitioner warranting exercise of the extraordinary jurisdiction of this Court under Article 226 of the Constitution. We are therefore of the opinion that this is not a fit case to be entertained.

The Writ Petition is accordingly dismissed on this short ground leaving it open to the petitioner to avail the statutory appellate

remedy in accordance with law.

Pending Miscellaneous Petitions, if any, shall also stand dismissed. No order as to costs.

JUSTICE SANJAY KUMAR

JUSTICE P.KESHAVA RAO

04th July, 2019
dr

