



WEB COPY

W.P.No.3448 of



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.02.2024

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.3448 of 2021

and

W.M.P.No.3950 of 2021

M/s.P.S.Apparels (IEC No.0488036003)
No.25, Race Course Road,
Chennai Tamil Nadu – 600 032.
Rep. by its Partner / Mandate Holder,
Mr.Ranvir Shah

... Petitioner

Vs.

Deputy Director General of Foreign Trade
4th Floor, Shastri Bhavan,
26, Haddows Road,
Chennai – 600 006.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to call for the records on the file of the Respondent in F.No.04/21/021/00091/AM05 culminating in order dated 07.08.2020 passed by the Respondent, quash the same as illegal, arbitrary and devoid of merit and pass.



For Petitioner : Mr.Muthu Venkat Raman
For Mr.Anand Sashidharan
For Respondent : Mr.M.Sathyan
ACGSC

ORDER

The order in original dated 07.08.2020 passed by the Deputy Director General of Foreign Trade is under challenge in the present writ petition.

2. The order impugned would indicate that a fiscal penalty in addition to the custom duty along with the interest has been imposed on the petitioner for non-compliance for the obligations.

3. The learned counsel for the petitioner submitted that admittedly an Appeal has been contemplated under the provisions of the Act. Thus, the petitioner may be permitted to exhaust the appellate remedy as contemplated.

4. The learned Standing counsel appearing on behalf of the respondent would submit that they have no objection for the purpose of preferring an Appeal. But the time limit fixed for preferring an Appeal has been expired.



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5. This Court is of the considered opinion that the disputed facts raised in the present writ petition with reference to the order in original deserves to be adjudicated before the Appellate Authority. The Appellate Authority is empowered to scrutinize the original document for the purpose of forming a final opinion. Thus, the importance of exhausting the appellate remedy at no circumstance may be undermined. The factual findings of the Original Authority would be of greater assistance to the High Court for the purpose of exercise of powers of judicial review in an effective manner.

6. In the present case, the petitioner has been given liberty to prefer an Appeal under Section 15 of the Foreign Trade (Development and Regulation) Act, 1992 read with the Foreign Trade (Development and Regulation) Amendment Act, 2010 as amended from time to time. The Appellate Authority is the Additional Director of Foreign Trade, Chennai. Thus, the petitioner is at liberty to prefer an Appeal within a period of 45 days from today. On receipt of any such Appeal, the Appellate Authority shall entertain the Appeal and condone the delay and decide the issues on merits and in accordance with law by affording opportunity to the parties and by following



the procedures as contemplated.

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7. With the above directions, this Writ Petition stands disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

06.02.2024

Jeni

Index : Yes

Speaking order

Neutral Citation : Yes

To

The Deputy Director General of Foreign Trade
4th Floor, Shastri Bhavan,
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S.M.SUBRAMANIAM, J.

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