



W.A.(MD).No.1841 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.10.2024

CORAM:

**THE HONOURABLE MR.JUSTICE R.SUBRAMANIAN
and
THE HONOURABLE MRS.JUSTICE L.VICTORIA GOWRI**

W.A.(MD).No.1841 of 2024

Gold Processors,
Represented by its Proprietor,
Mr.Abishek Dhawan,
Plot No.85, Pritam Singh Nagar,
Punjab.

... Appellant

-VS-

1.The Commissioner of Customs,
Custom House, New Harbour Estate,
Tuticorin -628 004.

2.The Assistant/Deputy Commissioner of Customs (SIIB),
Custom House, New Harbour Estate,
Tuticorin – 628 004.

... Respondents

PRAYER: Writ Appeal filed under Clause 15 of Letters Patent Act, against the order passed by this Court in W.P.(MD)No.8801 of 2022, dated 29.04.2022.

For Appellant	: Mr.Saurabh Kapoor
For Respondents	: Mr.R.Gowri Shankar
	Standing Counsel



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JUDGMENT

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[Judgment of the Court was made by R.SUBRAMANIAN, J.]

Mr.R.Gowri Shankar, learned Standing Counsel takes notice for the respondents.

2.The Writ Court has only directed the petitioner to avail an alterative remedy available to the petitioner under the provisions of the Customs Act. The fact that there is a requirement of pre deposit in the Appeal provisions, cannot be a ground to entertain a Writ Petition.

3.The learned counsel for the appellant would vehemently contend that the appellant was not afforded a reasonable opportunity to project his case before the authority.

4.We have perused the order impugned in the Writ Petition. We find it to be a reasoned order and any insufficiency of reason cannot be a ground to entertain the Writ petition under Article 226. The Writ Court has only refused to entertain the Writ Petition on the ground that an alternative remedy exists. We do not see any reason to interfere with the discretion exercised by the Writ Court and the Writ Appeal fails and it is accordingly dismissed.



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5.It is open to the appellant to apply to the authorities for de-freezing the bank account in order to enable him to make a pre deposit and file an appeal. If such request is made, the authorities will consider the same positively. The petitioner is also given a month time from the date of receipt of copy of the order to file an Appeal. If the Appeal is filed within a months time from the date of receipt of copy of the order, the authorities will entertain it de hors limitation. No Costs.

[R.S.M., J.] [L.V.G., J.]
16.10.2024

NCC :Yes/No
Index :Yes/No
Internet: Yes
Mrn

To

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