



W.P.(MD) No.12179 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 11.06.2024

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THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.12179 of 2024

Ahamed Irfan

... Petitioner

Vs.

1.The Commissioner of Customs,
No.1, Williams Road,
Cantonment, Tiruchirapalli,
Tamil Nadu – 620 001.

2.The Additional Commissioner of Customs,
No.1, Williams Road,
Cantonment, Tiruchirapalli,
Tamil Nadu – 620 001.

3.The Superintendent of Customs,
Air Intelligence Unit,
Madurai Airport, Madurai,
Tamil Nadu – 625 022.

... Respondents

Prayer: Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Mandamus directing the respondents herein to release the gold chain weighing 150.83 grams and 5 Nos. of new Iphones in O.R.No.10/2024-AIU, Madurai dated 10.04.2024 by provisional release of seized goods pending adjudication under Section 110-A of the Customs Act, 1962 within a time bound framed by this Court.



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For Petitioner : Mr.Ahamed Irfan

For Respondent : Mr.R.Nandhakumar
Senior Panel Counsel

ORDER

Mr.R.Nandhakumar, the learned Senior Panel Counsel, takes notice for the respondent.

2. This Writ Petition is disposed of, at the time of admission, after hearing the learned counsel for the petitioner and the learned Senior Panel Counsel for the respondent, in the light of the Circular No.35/2017-Customs dated 16.08.2017 bearing reference F.No.394/13/2016-Cus (AS) issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise and Customs (Anti-Smuggling Unit).

Paragraphs 2.1 & 2.2 of the said Circular are reproduced below:-

2.1. Seized imported goods shall be released provisionally by the competent authority upon request of the owner of the seized goods, subject to executing a Bond for the full value/ estimated value of the seized goods.



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2.2. Further, in addition to the Bond mentioned at Para 2.1. above, the competent authority shall take a Bank Guarantee or Security Deposit to cover the following:

- i. the entire amount of duty/differential duty leviable on the seized goods being provisionally released;
- ii. amount of fine that may be levied in lieu of confiscation under Section 125 of the Customs Act, 1962 at the time of adjudication of the case. While securing the same, the competent authority shall take into account the nature of the seized goods, the duty and charges payable on the said goods, their market price and the estimated margin of profit;
- iii. amount of penalties that may be levied under the Customs Act, 1962, as applicable, at the time of adjudication of the case.

3. Ultimately, either the goods will have to be ordered to be confiscated or released on payment of redemption fine under Section 125 of the Customs Act, 1962.

4. Under these circumstances, the respondents are directed to consider the petitioner's representation/application dated 06.05.2024 for provisional release of items seized from the custody of the petitioner on 10.04.2024, as expeditiously as possible, preferably, within a period of 4 weeks from today.



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WEB COPY 5. The petitioner may be permitted to furnish bank guarantee or such other security as may be required to secure the interest of the revenue.

6. This Writ Petition is disposed of with the above observations. No costs.

11.06.2024

Index: Yes/ No
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order

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Copy To:

- 1.The Commissioner of Customs,
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C.SARAVANAN, J.

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