



W.P.(MD) No.17177 of 2022

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 07.08.2024

CORAM:

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD) No.17177 of 2022

and

W.M.P.(MD) Nos.12553, 12554 & 12555 of 2022

S.Manikandan

... Petitioner

Vs.

1.The Commissioner of Customs,
No.1,Williams Road,
Contonment, Trichy – 620 001.

2.The Joint/Additional Commissioner of Customs (Airport),
No.1,Williams Road,
Contonment, Trichy – 620 001.

3.The Superintendent of Customs,
Air Intelligence Unit,
O/o. the Assistant Commissioner of Customs,
Air Customs, Airport,
Trichy – 620 007.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records relating to the detention receipt made by the third respondent herein in D.R.No.320/2022, dated 01.05.2022, drawn at Trichy International Airport, Trichy, and quash the same as illegal and direct the respondents herein to release/return the detained 3 Nos. of Gold Bangles, weighing 149 grams, covered by D.R.No.320/2022 dated



W.P.(MD) No.17177 of 2022

01.05.2022, drawn at Trichy International Airport, Trichy at Concessional Rate of Duty since, the petitioner being an eligible passenger on payment of duty as applicable for the passenger staying abroad for more than six months.

For petitioner	: Mr.A.K.Jayaraj
For respondents	: Mr.N.Dilip Kumar Standing Counsel

ORDER

This Writ Petition is filed challenging the detention receipt made by the third respondent herein in D.R.No.320/2022, dated 01.05.2022, drawn at Trichy International Airport, Trichy, and to direct the respondents herein to release/return the detained 3 Nos. of Gold Bangles, weighing 149 grams, covered by D.R.No. 320/2022 dated 01.05.2022, drawn at Trichy International Airport, Trichy at Concessional Rate of Duty on payment of duty as applicable for the passenger staying abroad for more than six months, inasmuch as the petitioner is an eligible passenger.

2. When the matter was taken up for hearing, it is submitted by the learned Standing Counsel for the respondents that absolute confiscation has been ordered *vide* order dated 08.02.2023 apart from the imposition of penalty.



W.P.(MD) No.17177 of 2022

WEB COPY

3. The learned counsel for the petitioner has been served with a copy of the Order-in-Original in No.26/2022 dated 08.02.2023 now.

4. The learned counsel for the petitioner would seek liberty of this Court to file an appeal within a period of four weeks. No serious objection has been raised by the learned Standing Counsel for the respondents in this regard.

5. Considering the same, the petitioner is at liberty to file an appeal within a period of four weeks from the date of receipt of a copy of this order. If any such appeal is filed before the first respondent/Appellate Authority, the same shall be entertained without reference to limitation subject to the petitioner fulfilling all other conditions relating to appeal including pre-deposit, if any. The Appellate Authority would thereafter proceed to pass orders in accordance with law after providing the petitioner, reasonable opportunity of hearing. The Appellate Authority would endeavour to dispose of the appeal as expeditiously as possible.



W.P.(MD) No.17177 of 2022

WEB COPY

6. This Writ Petition is disposed of, with above directions. No costs.

Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

07.08.2024
(2/2)



WEB COPY



W.P.(MD) No.17177 of 2022

MOHAMMED SHAFFIQ, J.

apd

W.P.(MD) No.17177 of 2022

07.08.2024
(2/2)