



W.P. Nos.1379, 1383 and 1385 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.03.2025

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THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P. Nos.1379, 1383 and 1385 of 2025

and

W.M.P.Nos.1627, 1629, 1631 and 1633 of 2025

M/s.PPC Technologies India Pvt. Ltd.,
Represented by its Director,
Mr.Ceegan Alex Francis,
Presently at C-400, Edayar Industrial Development Area,
Kadangallur Village, Paravur Taluk,
Ernakulam, Kerala - 683 110
(Previously @ Kalamassery Municipality Building,
Ward No.21, J.K. Building,
Kalamassery, Cochin - 682 022)

... Petitioner
In all W.Ps.

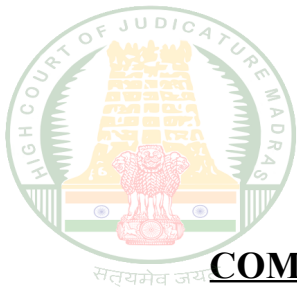
Vs.

1.The Commissioner of Customs (Appeals - I),
New Custom House, 3rd Floor, GST Road,
Meenambakkam, Chennai - 600 016.

2. The Additional Commissioner of Customs (Group - 5B),
Office of the Principal Commissioner of Customs (Air Cargo),
New Custom House, Chennai - VII Commissionerate,
Air Cargo Complex, Meenambakkam,
Chennai - 600 027.

3. The Assistance Commissioner of Customs,
Office of the Commissioner of Customs (Audit),
Custom House, No.60, Rajaji Salai,
Chennai - 600 001.

... Respondents
In all W.Ps.



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COMMON PRAYER: Petitions filed under Article 226 of the Constitution of India in the nature of writ of certiorari and call for the records pertaining to the impugned order in original No.2272/2024 dated 26.06.2024 in F.No.GEN/ADT/CERA/AR/93/2023-GR-5B passed by the second respondent and the impugned order in Appeal No.C.CUS.I/786/2024 dated 27.11.2024 issued by the first respondent and quash the same and in the nature of writ of mandamus directing the second respondent to provide a copy of postal receipt No.ET032138204IN prior to the reconsideration of the appeal.

For Petitioner

In all W.Ps. : Mr. Hari Radhakrishnan

For Respondents

In all W.Ps. : Mr.K.S. Ramaswamy
Senior Standing Counsel

COMMON ORDER

W.P. No.1379 of 2025 has been filed challenging the order in original passed by the second respondent dated 26.06.2024. W.P. No.1383 of 2025 has been filed, challenging the order refusing to condone the delay in filing the statutory appeal filed by the petitioner. W.P. No.1385 of 2025 has been filed, seeking for mandamus to direct the respondents to furnish



particular document to the petitioner.

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2. In so far as W.P. No.1383 of 2025 is concerned, the respondents have refused to condone the delay of 22 days in preferring the statutory appeal on the ground that no sufficient cause has been shown by the petitioner in condoning the said delay. The respondents are having the power to condone the delay under Section 128 of the Customs Act upto a maximum period of 30 days.

3. The petitioner had stated that since the Director of the petitioner Company, who was responsible for the conduct of the petitioner's business, was out of Country, the petitioner was unable to prefer the statutory appeal on time. However, the respondents, while refusing the condone delay petition, has stated that no sufficient cause has been shown. However, this Court is of the considered view that since the petitioner seeks for condonation of only 22 days in preferring the statutory appeal and further, the statute also enables the respondents to condone the delay only upto a maximum period of 30 days, this Court is of the considered view that a liberal view will have to be taken and has to accept the reasons given by the



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petitioner for non preferring the statutory appeal on time and therefore, the delay of 22 days in filing the statutory appeal has to be condoned by this Court. This Court is of the considered view that such an approach has not been taken by the respondents while refusing to condone the delay of 22 days in filing the appeal by the petitioner. Therefore, necessarily, the impugned order, which is the subject matter of W.P. No.1383 of 2025 has to be quashed and W.P. No.1383 of 2025 has to be allowed by condoning the delay of 22 days in filing the statutory appeal by the petitioner and by directing the first respondent in W.P. No.1383 of 2025 to pass final orders in the statutory appeal on merits and in accordance with law. Accordingly, W.P. No.1383 of 2025 is allowed as prayed for.

4. Since this Court has allowed W.P. No.1383 of 2025, the learned counsel for the petitioner in W.P.Nos.1379 and 1385 of 2025 submits that the permission sought for in those Writ Petitions have now become infructuous since the petitioner can redress their grievance in the statutory appeal, which has been allowed to be entertained by this Court in W.P.No.1383 of 2025. Accordingly, W.P.Nos.1379 and 1385 of 2025 are dismissed as infructuous, in view of the order passed by this Court in



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W.P.No.1383 of 2025. No Costs. Consequently, connected miscellaneous petitions are closed.

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Index : Yes/No
Speaking Order : Yes / No
Neutral Citation Case: Yes / No
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To

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ABDUL QUDDHOSE. J.,

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