



WEB COPY



W.P.No.2036 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.2036 of 2025

and

W.M.P.Nos.2374 and 2376 of 2025

M/s.Krishna International,
(IEC-BRTPK3950J0,
Rep. By its proprietor Mr.Ravi Kumar,
No.2721/1m Opp. First Line Hosiery,
Sunder Nagar, Ludhiana – 141 007,
Punjab.

..Petitioner

Vs.

1.The Joint Commissioner of Customs,
(Chennai SEZ & FTWZ, Chennai -Preventive),
Office of the Principal Commissioner of Customs,
Custom House, No.60, Rajaji Salai,
Chennai 600 001.

2.The Commissioner of Customs (Appeals),
Custom House, 5th Floor,
No.60, Rajaji Salai,
Chennai 600 001.

..Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorari calling for the records of the impugned order in Original No.108072/2024, dated 28.06.2024, in F.No.



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GEN/ADJ/JC/110/2024-SEZ-FTWZ,DIN No.20240673MY000000EC13, on the file of the second respondent and quash the same as illegal, unjust, unfair and in violation of principles of natural justice.

For Petitioner : Mr.A.K.Jayaraj

For Respondents : Mr.G.Meganathan,
Junior Standing Counsel.

ORDER

After submitting a brief while, it was submitted by the learned counsel for the petitioner that they may be granted liberty to file an appeal challenging the impugned order.

2. It was not seriously objected to by the learned counsel for the respondents.

3. In view thereof, the writ petition stands disposed of. The petitioner is at liberty to challenge the impugned order by way of an appeal(s), if so advised, within a period of two weeks from the date of receipt of a copy of this order. If such appeal(s) is filed, the Appellate Authority shall, subject to the



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petitioner complying with the statutory conditions relating to appeal including pre-deposit, entertain the same without reference to limitation. It is open to the petitioner to put forth its case that the entire disputed taxes have been remitted, for the purpose of reckoning pre-deposit. If the appeal(s) is not filed within the stipulated period as stated supra, it is open to the respondents to proceed in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

23.01.2025

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

shk

To

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MOHAMMED SHAFFIQ, J.



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