IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-09-2025

CORAM

THE HONOURABLE MR JUSTICE N. ANAND VENKATESH

WP No. 6369 of 2022
and WMP Nos.6449 of 2022

M/s. Jaguar shipping and Logistics
Private Limited
Represented by its Managing Director
Mr. Tony Marcel Fernandes No. 24/37
Narayana Sarang Garden Street
5th Floor, Clive Batten
Chennai 600 001.

Petitioner(s)

.Vs.

1. The Registrar
Customs, Excise and Service Tax
Appellate Tribunal, Chennai.

2.The Principal Commissioner of Customs
Commissionerate VIII, Customs House,
No. 60 Rajaji Salai, Chennai 600 001.

Respondent(s)

PRAYER

Writ Petition filed under Section 226 of the Constitution of India, to issue a Writ of Declaration, to declare the Appeal dated 14.09.2020 in No. C / 40566 of 2021 on the file of the 1st respondent as null and void.

For Petitioner(s): S.Kingston Jerold

For Respondent(s): M/s. S.Gurumoorthy
Senior Panel Counsel

ORDER

This writ petition has been for the issue of a writ of declaration to declare that the appeal filed by the 1st respondent dated 14.09.2020, is illegal and non-est in the eye of law.

2.The case of the petitioner is that he is a customs broker. The 2nd respondent had passed an order against the petitioner imposing penalty of Rs.50,000/- by proceedings dated 30.08.2019. Thereafter, the 2nd respondent has filed an appeal before the 1st respondent and according to the petitioner, this appeal filed by the 2nd respondent is not maintainable since the 2nd respondent was the adjudicating authority and he himself cannot file an appeal against his own order before the 1st respondent.

3.A counter affidavit has been filed by the respondents and they have taken a stand that the Committee of Chief Commissioners under Section 129(D) of Customs Act 1962, reviewed the order dated 30.08.2019, passed by the 2nd respondent and directed the 2nd respondent to file an appeal before the 1st respondent. It is only pursuant to the same, appeal came to be filed before the 1st respondent.

4. This Court has carefully considered the submissions made on either side and the materials available on record.

5.The petitioner has approached this Court with a specific case that the 2nd respondent is the adjudicating authority and in that capacity, the 2nd respondent cannot be allowed to file an appeal before the 1st respondent.

6.The case as was attempted to be projected by the petitioner is bereft of any merits.

7.The counter affidavit filed by the respondents now brings to light the fact that it is the Committee of Chief Commissioners and had taken a decision under Section 129(D) of Customs Act, 1962 who had directed the 2nd respondent to file an appeal before the 1st respondent. The 2nd respondent is bound by such a decision taken by the Committee, who reviewed the earlier order passed by the 2nd respondent on 30.8.2019. Therefore, it was not an independent decision taken by the 2nd respondent to file an appeal against his own adjudication order.

8.In the light of the above discussion, this Court does not find any illegality in the appeal that was filed before the 1st respondent in the light of the decision taken by the Committee of Chief Commissioners under Section 129(D) of Customs Act, 1962.

9.Accordingly, this writ petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

26-09-2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
KP

To

1.The Registrar
Customs, Excise and Service Tax Appellate Tribunal, Chennai.

2.The Principal Commissioner of Customs
Commissionerate VIII, Customs House,
No. 60 Rajaji Salai, Chennai 600 001.

N.ANAND VENKATESH J.

KP

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