



W.P. No.5610 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.02.2025

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THE HON'BLE Mr. JUSTICE ABDUL QUDDHOSE

W.P. No.5610 of 2025

and

W.M.P. Nos.6189 and 6192 of 2025

M/s.Technigroup International Private Ltd.,
Desk Space HD 229, C20,
WeWork Enam Sambhav,
G Block,
Bandra Kurla Complex,
Bandra (East),
Mumbai – 400 051,
Maharashtra

... Petitioner

vs.

1. Commissioner of Customs,
Appeals – II,
Office of the Commissioner of Customs (Appeals – II),
60, Rajaji Salai,
Customs House,
Chennai – 600 001.

2. The Deputy Commissioner of Customs,
Group – 6,
Office of the Commissioner of Customs (Seaport),
60, Rajaji Salai,
Chennai – 600 001.

... Respondents.

Prayer : Writ Petition filed under Article 226 of the Constitution of India to issue Writ of Certiorarified Mandamus to call for the records of



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the respondent leading to the issuance of impugned ORDER-IN-APPEAL SEAPORT.C.CUS.II No.128 /2025, dated 05.02.2025 issued by the 1st respondent and quash the same as illegal, arbitrary, ultra vires and consequently direct the 1st respondent to consider the relief sought for in the appeal filed by the petitioner on merits in accordance with law.

For Petitioner : Mr.S. Giritharan

For Respondents : Mrs.Revathi Mathivannan,
SSC

ORDER

By consent of both the parties, this writ petition has been taken up for final disposal at the admission stage itself. Heard Mr.S. Giritharan, learned counsel for the petitioner. Mrs.Revathi Manivannan, learned Senior Standing Counsel accepts notice on behalf of the respondents.

2. The petitioner has challenged the impugned ORDER-IN-APPEAL, dated 05.02.2025 issued by the 1st respondent in this writ petition.

3. Primarily as seen from the averments contained in the affidavit filed in support of this writ petition, the petitioner is aggrieved by the Alert Entry in Alert No.31338, dated 13.04.2020 issued by the 2nd



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respondent on account of non payment of the differential short payment duty and penalty amount and interest amount pursuant to the Order-in-Original, dated 08.06.2021. The petitioner claims that in view of the Alert Entry, their other imports are affected.

4. Earlier, the petitioner had challenged the Order-in-Original, dated 08.06.2021 before this Court by filing a writ petition in W.P. No.33380 of 2024. By order, dated 28.11.2024 in the said writ petition, this Court granted liberty for the petitioner to challenge the impugned Order-in-Original by way of an appeal, if so advised, within a period of four weeks from the date of receipt of the said order. This Court had also directed the Appellate Authority, once such an appeal was filed by the petitioner, to decide as a preliminary issue the question of whether the service / notice / order was valid and proper. In accordance with the directions issued by this Court on 28.11.2024 passed in W.P. No.33380 of 2024, the petitioner filed the appeal before the 1st respondent. By order, dated 05.02.2025 passed by the 1st respondent in the ORDER-IN-APPEAL, the 1st respondent has remanded the matter back to the Original Authority for fresh consideration and directed the Original Authority to pass final orders, within a period of thirty days from the date



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of receipt of a copy of the order, dated 05.02.2025 after considering the submissions of the petitioner.

5. Aggrieved by the ORDER-IN-APPEAL, dated 05.02.2025 under which, the matter has been remanded back to the Original Authority for fresh consideration, this writ petition has been filed.

6. The petitioner in this writ petition is primarily aggrieved by the Alert Entry made by the respondents through Alert No.31338, dated 13.04.2020. The petitioner has also stated in the affidavit filed in support of this writ petition that without prejudice to the rights and contentions, they are willing to deposit the short levy duty amounting to Rs.5,23,631/- after deducting a sum of Rs.1,00,000/-, which was paid by the petitioner in compliance with the earlier directions issued by this Court on 02.09.2024 in W.P. No.25741 of 2024. The learned counsel for the petitioner would also submit on instructions that the petitioner is willing to participate in the Proceedings before the Original Authority pursuant to the order of remand passed by the Appellate Authority in the impugned ORDER-IN-APPEAL, dated 05.02.2025, provided the Alert Entry is removed, till the disposal of the proceedings before the Original Authority. The learned counsel for the petitioner would submit that in



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view of the Alert Entry, the petitioner's other imports are getting affected

causing heavy loss to the petitioner.

7. No prejudice would be caused to the respondents, if the petitioner's interest with regard to their other imports are protected by the removal of the Alert Entry in Alert No.31338, dated 13.04.2020, till the passing of the order by the Original Authority, pursuant to the ORDER-IN-APPEAL, dated 05.02.2025 issued by the 1st respondent, which is the subject matter of challenge in this writ petition provided the petitioner deposits a sum of Rs.4,23,631/-, which is the differential short levied duty (Principal amount), payable by them after adjustment of the sum of Rs.1,00,000/-, which was already paid, pursuant to the interim directions issued by this Court on 02.09.2024 in W.P. No.25741 of 2024. The question of setting aside the impugned ORDER-IN-APPEAL, dated 05.02.2025 issued by the 1st respondent does not arise since the 1st respondent has only remanded the matter back to the Original Authority for fresh consideration.

8. For the foregoing reasons, this writ petition is disposed of by directing the petitioner to deposit a sum of Rs.4,23,631/- (Rupees four lakhs twenty three thousand six hundred and thirty one only) with The



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Commissioner of Customs A/c. Technigroup International Private Limited, within a period of three days from the date of receipt of a copy of this order. On such deposit being made, the Alert Entry made against the petitioner by the respondents in Alert No.31338, dated 13.04.2020 shall stand suspended, till disposal of the matter by the Original Authority pursuant to the directions given by the 1st respondent in the ORDER-IN-APPEAL SEAPORT.C.CUS.II No.128 /2025, dated 05.02.2025.

9. Since the petitioner has filed this writ petition, this Court directs the Original Authority to pass final orders pursuant to the directions given by the 1st respondent in the ORDER-IN-APPEAL, dated 05.02.2025, within a period of one month from the date of receipt of a copy of this order.

No costs. Consequently, connected miscellaneous petitions are closed.

18.02.2025

Note : Issue order copy on 18.02.2025.

Index: Yes/ No

Speaking order / Non speaking order

Neutral citation : Yes / No

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ABDUL QUDDHOSE, J.

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To :

1. The Commissioner of Customs,
Appeals – II,
Office of the Commissioner of Customs (Appeals – II),
60, Rajaji Salai,
Customs House,
Chennai – 600 001.

2. The Deputy Commissioner of Customs,
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