IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-08-2025

CORAM

THE HON'BLE MR JUSTICE ABDUL QUDDHOSE

WP No. 21639 of 2025
AND
WMP NO. 23113 OF 2025,WMP NO. 23114 OF 2025,WMP NO. 23108 OF 2025,WMP NO. 23109 OF 2025,WMP NO. 23115 OF 2025,WMP NO. 24419 OF 2025,WP NO. 20474 OF 2025,WMP NO. 24421 OF 2025,WP NO. 20476 OF 2025

Senthil Kumar
s/o. THIYAGARAJAN NO. 5/30 VOC STREET, MONDIAMAN NAGAR, PADYANALLUR, RED HILLS, CHENNAI 600 052.

..Petitioner(s)

Vs

1. The Commissioner
   Of Customs Adjudication Air, Chennai I Commissionerate, Anna International Airprot, New Custome House, Meenambakam, Chennai
2. The Additional Direction
   Directorate Of Revenue Intelligence, Chennai Zonalunit, No. 27 Gn Chetty Road, T Nagar, Chennai

..Respondent(s)

WP No. 20474 of 2025

FAYAZUDEEN
S/o.Bakker Hussain, No.2, Velayutham Nagar, Chrompet, Chennai-44.

..Petitioner(s)

Vs

1. The Commissioner Of Customs (in Situ)
   Adjudication- Air, Chennai I Commissionerate

Anna International Airport New Customs Hous,
Meenambakkam, Chennai-27.

2. The Additional Director
Directorate Of Revenue Intelligence, Chennai
Zonal Unit, No.27, G.N. Chetty Road,
T.Nagar, Chennai- 17.

..Respondent(s)

WP No. 20476 of 2025

1. Bakker Hussain
S/o.Ali Thambi No.2, Velaytham Nagar,
Chrompet, Chennai-44.

2. Abdul Faris
S/o.Bakker Hussain, No.2, Velaytham Nagar,
Chrompet, Chennai-44.

..Petitioner(s)

Vs

1. The Commissioner Of Customs (in Situ)
Adjudication- Air, Chennai I Commissionerate
Anna International Airport New Customs Hous,
Meenambakkam, Chennai-27.

2. The Additional Director
Directorate Of Revenue Intelligence, Chennai
Zonal Unit, No.27, G.N. Chetty Road,
T.Nagar, Chennai- 17.

..Respondent(s)

CALL FOR RECORDS pertaining to the impugned order in original No. 12/2025-26 /COMMISSIONERATE I DATED 17.042025 IN F NO. DRI-CZU/VIII/48/ENQ-1/INT-18/2023 passed by the 1st respondent herein in so far as the petitioner is concerned and to quash the same as illegal unjust and in violation of principles of natural justice.

WP No. 20474 of 2025

Calling for the records pertaining to the impugned order in Original No.12/2025- 26/ COMMISSIONERATE - I dated 17.04.2025 in

F.No.DRI- CZU/VIII/48/ENQ-1/INT- 18/ 2023, passed by the 1st respondent herein insofar as the petitioner is concerned and to quash the same as illegal, unjust and in violation of Principles of Natural Justice.

WP No. 20476 of 2025

Calling for the records pertaining to the impugned order in Original No.12/2025- 26/ COMMISSIONERATE - I dated 17.04.2025 in F.No.DRI- CZU/VIII/48/ENQ-1/INT- 18/ 2023, passed by the 1st respondent herein insofar as the petitioner is concerned and to quash the same as illegal, unjust and in violation of Principles of Natural Justice.

WP No. 21639 of 2025

For Petitioner(s):	Mr.B.Kumar, Senior Counsel for K. Gopal
For Respondent(s):	M/S. M. Santhanaraman Senior Standing Counsel for R1 , R2

<u>COMMON ORDER</u>

These writ petitions have been filed challenging the impugned order-in-original dated 17.04.2025 passed by the first respondent against the respective petitioners. Under the impugned order-in-original, the first respondent has imposed penalty on the respective petitioners as per the provisions of Section 112(a)&(b) of the Customs Act, 1962

2. The respective petitioners have challenged the impugned order-in-original on the ground of violation of the principles of natural justice and on the

ground that the first respondent has pre-determined the issue as they have verbatim reproduced the contents of the show cause notice sent to the respective petitioners earlier in the impugned order-in-original. The petitioners also claim that the replies sent by them have not been considered in the impugned order-in-original. They further claim that they are innocent and no way involved in the incident, which resulted in the confiscation of the gold under the provisions of the Customs Act.

3. The learned Senior counsel for the petitioners drew the attention of this Court to the show cause notice sent to the respective petitioners as well as the impugned order-in-original and would submit that the first respondent has cut, copied and pasted the contents of the show cause notice in the impugned order-in-original and has also not considered the replies sent by the respective petitioners to the show cause notice issued by the second respondent.

4. The learned Senior counsel for the petitioners drew the attention of this Court to a judgment of the Hon'ble Supreme Court in the case of ***Union Public Service Commission (UPSC) Vs. Bibhu Prasad Sarangi and others [2021 (4) SCC 516]*** and would submit that cutting, copying and pasting from another

judgment without giving independent reasons is not permissible as reasons constitute soul of judicial decision.

5. On the other hand, the learned senior standing counsel appearing for the respondents would reiterate the contents of the counter affidavit filed before this Court and would submit that the respective petitioners were collectively involved in the smuggling of huge quantity of gold. According to him, only by following the due procedure and by granting the respective petitioners a fair hearing, the impugned order-in-original came to be passed by the first respondent. He would further submit that since the impugned order-in-original is a reasoned order, the respective petitioners ought to have filed the statutory appeal remedy available under the Customs Act and without exercising the same, they have chosen to file these writ petitions, which are not maintainable.

<u>DISCUSSION:-</u>

6. Whenever an order is passed in violation of the principles of natural justice or the authority has pre-determined the issue, a writ petition is maintainable under Article 226 of the Constitution of India. In the case on hand, though the first respondent has acknowledged the receipt of the reply sent by the petitioner in W.P.No.20474 of 2025, the first respondent in the impugned

order-in-original has not considered the said reply and has not given reasons as to why the said reply cannot be accepted. Insofar as the writ petitioners in W.P.Nos.21639 and 20476 of 2025 are concerned, in the impugned order-in-original, the first respondent has not acknowledged the receipt of those replies. The learned Senior counsel for the petitioners has also placed on record before this Court the postal receipt pertaining to the reply sent by the petitioner in W.P.No.20474 of 2025 to establish that the said reply was infact received by the first respondent. However, as seen from the impugned order-in-original, the replies sent by the other petitioners have not been acknowledged and the first respondent has also not considered and given reasons as to why those replies are not acceptable to the first respondent.

7. As seen from the show cause notice sent to the respective petitioners as well as from the impugned order-in-original, on a prima-facie consideration, this Court finds that the first respondent has verbatim reproduced the contents of the show cause notice in the impugned order-in-original. A comparison chart between the show cause notice and the impugned order-in-original as extracted in the grounds of the affidavit filed in support of the writ petitions are reproduced hereunder:-

S.No	Paragraph in Impugned Order	Paragraph in Show Cause Notice

1	Para 1	Para 1.1
2	Para 2	Para 1.2
3	Para 3	Para 1.3
4	Para 4	Para 1.4
5	Para 5	Para 1.5
6	Para 6	Para 1.6
7	Para 7	Para 1.7
8	Para 8	Para 1.8
9	Para 9	Para 1.9
10	Para 10	Para 3.1
11	Para 11	Para 4 & 5
12	Para 12	Para 6
13	Para 13	Para 7
14	Para 13.2	Para 8
15	Para 13.3	Para 9
16	Para 14	Para 10
17	Para 15	Para 11
18	Para 16	Para 12
19	Para 17	Para 13
20	Para 18	Para 14
21	Para 19	Para 15
22	Para 20.1	Para 16
23	Para 20.2	Para 17
24	Para 21	Para 18
25	Para 22	Para 19
26	Para 23	Para 20
27	Para 24	Para 21
28	Para 25.1	Para 22
29	Para 25.2	Para 23
30	Para 26	Para 24
31	Para 27	Para 25.1
32	Para 28	Para 25.2
33	Para 29	Para 26
34	Para 30	Para 27
35	Para 31	Para 28
36	Para 32	Para 29
37	Para 33	Para 30

38	Para 34.1	Para 31
39	Para 34.2	Para 32
40	Para 34	Para 34.1
41	Para 36.2	Para 34.2
42	Para 36.3	Para 34.3
43	Para 36.4	Para 34.4
44	Para 37	Para 35
45	Para 37.2	Para 35.1
46	Para 38	Para 36.1
47	Para 38.2	Para 36.2
48	Para 38.3	Para 36.3
49	Para 39	Para 36.4
50	Para 39.2	Para 36.5
51	Para 39.3	Para 36.6
52	Para 39.4	Para 36.7
53	Para 40	Para 37.1
54	Para 40.2	Para 37.2
55	Para 41.1	Para 37.3
56	Para 41.2	Para 37.4
57	Para 42	Para 38
58	Para 43.1	Para 39.1
59	Para 43.2	Para 39.2
60	Para 44	Para 39.3
61	Para 45	Para 39.4
62	Para 46	Para 40.1
63	Para 47	Para 40.2
64	Para 48	Para 40.3
65	Para 49	Para 40.4
66	Para 50	Para 40.6
67	Para 51	Para 40.5
68	Para 52	Para 33.1 to para 33.27 (re arranged)

8. In ***UPSC's case (cited supra),*** though the Hon'ble Supreme Court was dealing with an order passed by the High Court, the same yardstick can also be applied for the instant case and in that decision, the Hon'ble Supreme Court has

made it clear that a prolific use of the 'cut-copy-paste' function should not become a substitute for substantive reasoning, which, in the ultimate analysis, is the defining feature of the judicial process as the reasons constitute the soul of a judicial decision.

9. In the case on hand, as seen from the impugned order-in-original, the first respondent has cut, copied and pasted the contents of the show cause notice in the impugned order-in-original and the first respondent has not given independent reasoning for arriving at the conclusion. Though the learned senior standing counsel for the respondents would submit that due procedure was followed by the first respondent by considering the written submissions submitted by the respective petitioners through their lawyers, this Court is of the considered view that while passing the impugned order-in-original, the first respondent ought to have considered the replies sent by the respective petitioners and ought to have given adequate reasoning as to why those replies are not acceptable to them. However, as observed earlier, in the impugned order-in-original, there has been a verbatim reproduction of the contents of the show cause notice in the impugned order-in-original. The respective petitioners also contend that they are no way involved in the commission of alleged violation under the Customs Act, as they have categorically stated that they are

not involved in the smuggling of gold. It is an undisputed fact that gold was not seized from the respective petitioners, but, was seized only from Basheer Ahmed.

10. After giving due consideration to the aforementioned factors, in the interest of justice, on account of the fact that the principles of natural justice has been violated, this Court deems it fit to quash the impugned order-in-original insofar as the respective petitioners alone are concerned, and remand the matter back to the first respondent for fresh consideration on merits and in accordance with law. Accordingly, these writ petitions are disposed of with the following directions:-

(a) The impugned order-in-original dated 17.04.2025 passed against the respective petitioners alone is set aside and the matter is remanded back to the first respondent for fresh consideration.

(b) This Court has not expressed any opinion on the merits of the matter and it is for the first respondent to pass final orders on merits and in accordance with law, uninfluenced by any of the observations made by this Court.

(c) The first respondent shall pass final orders after affording a fair hearing to the respective petitioners and by adhering to the principles of natural justice, within a period of four months from the date of receipt of a copy of this order.

Consequently, connected writ miscellaneous petitions are closed. No Costs.

22-08-2025

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

RKM

ABDUL QUDDHOSE J.

RKM

To

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   Of Customs Adjudication Air, Chennai I
   Commissionerate, Anna International Airprot,
   New Custome House, Meenambakam, Chennai
2. The Additional Directior
   Directorate Of Revenue Intelligence, Chennai
   Zonalunit, No. 27 Gn Chetty Road, T Nagar,
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