THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.09.2025

CORAM:

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM
AND
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.A.Nos. 2661 and 2665 of 2025
and
C.M.P.Nos.21437 and 21439 of 2025

Satheesh T R ...Appellant in both the WAs

Vs.

1.The Additional Commissioner of Customs (Group I),
Chennai Import Commissionerate,
Custom House, N.60 Rajaji Salai,
Chennai – 600 001.

2.The Assistant Commissioner of Customs (Group I),
Chennai Import Commissionerate,
Custom House, No.60 Rajaji Salai,
Chennai – 600 001.

3.The Deputy Commissioner of Customs,
Chennai Export Commissionerate,
Custom House, No.60 Rajaji Salai,
Chennai – 600 001. ...Respondents in both the WAs

COMMON PRAYER: The Writ AppealS filed under Clause 15 of the Letters Patent praying to set aside the impugned common order dated 11.07.2025 passed in W.P.NoS.16131 and 16128 of 2025.

For Appellant : Mr.Hari Radhakrishnan in both the WAs

For Respondents : Mr.G.Meganathan,
Junior Standing Counsel in both the WAs

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COMMON JUDGMENT

(Judgment of the Court was delivered by S.M.SUBRAMANIAM, J.)

The present intra-Court appeal has been instituted to assail the common writ order dated 11.07.2025 passed in W.P.Nos.16131 and 16128 of 2025.

2. Admittedly, the Writ Petition has been instituted challenging the show cause notice No.116/2024 dated 07.10.2024 issued under Section 124 of the Customs Act, 1962.

3. No Writ against a show cause notice is maintainable, unless such notice has been issued by an incompetent Authority having no jurisdiction or tainted with the allegations of *mala fides.*

4. Discussion on merits at the stage of show cause notice by the writ

Court is unnecessary and would cause prejudice to either of the parties to establish their respective cases based on the documents and evidences before the competent Authority. That is exactly the reason why Courts have repeatedly held that no Writ against show cause notice entertainable except on limited grounds as stated above. The noticee is expected to submit all his explanation along with the documents to establish his case. That apart, the Authority, who issued notice must be allowed to exercise his statutory power as contemplated under the Act, Rules and by following the procedures. Usurping the statutory powers conferred on the Authorities by adjudicating the merits would de-rail the scheme of the Act, which cannot be encouraged.

5. In the present case, the learned counsel for the appellant drew the attention of this Court with reference to the facts which deserves no merit consideration from the hands of this Court.

6. Before the writ Court, the learned counsel for the petitioner made a submission that it would be suffice if the appellant is allowed to submit reply to the impugned show cause notice based on the subsequent test report, which according to the appellant, makes it clear that the goods in question are as per Indian Standards and provisional reliefs can be granted as per the provisions of Section 110A of the Customs Act, 1982.

7. Considering the legal position that the Writ Petition is not maintainable against the show cause notice, the appellants are at liberty to submit their explanations along with documents to the adjudicating Authority, who in turn on receipt may proceed with the case by following the procedures.

8. Accordingly, the Writ Appeal stands **dismissed**. No costs. Consequently, the connected miscellaneous petitions are closed.

(S.M.S., J.) **(C.S.N., J.)**
10.09.2025

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

To:

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Custom House, No.60 Rajaji Salai,
Chennai – 600 001.

S.M.SUBRAMANIAM, J.
and
C.SARAVANAN, J.

dsa

W.A.Nos.2661 and 2665 of 2025

10.09.2025