



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-11-2025

WEB COPY

CORAM

THE HONOURABLE MR JUSTICE N. ANAND VENKATESH

WP No. 43433 of 2025

AND

WMP NO. 48607 OF 2025, WMP NO. 48609 OF 2025, WMP NO. 48610 OF 2025

1. Indo Japan Polymers Private
Limited

Rep By Its Director, Kaushik A
Palicha, 27/2b, Thiruvekaa Road,
Sennerkuppam, Poonamallee,
Chennai- 056.

Petitioner(s)

Vs

Additional Commissioner Of
Customs (Gr.2)
Office Of The Commissioner Of
Customs , Chennai- II (imports)
Customs House, No.60,Rajaji
Salai, Chennai- 600 001.

Respondent(s)

PRAYER

Writ petition filed under Article 226 of Constitution of India for the
issuance of writ of Certiorari to call for the records of the
Respondent culminated in the Impugned order in Original
NO.12/2023 bearing F.No.CUS/ APR/SCN/ 88/ 2022- GR 2dated



03.03.2023, and quash the same and pass orders.

For Petitioner(s): Mr.Akhil R. Bhansali
For Respondent: Mr.T.Nalinidhar
Central Government
Standing Counsel

ORDER

This writ petition has been filed challenging the impugned proceedings of the respondent dated 03.03.2023 raising a demand of a sum of Rs.69,25,486/-

2. Heard Mr.Akhil R Bhansali, learned counsel for the petitioner and Mr.T.Nalinidhar, learned Central Government Standing Counsel for respondent.

3. It is not necessary for this Court to go into the merits of the case. In the case in hand, the order was passed by the respondent on 03.03.2023 and the petitioner was aware of the said order. The petitioner should have either filed an appeal before the Commissioner (Appeals) or the petitioner should have challenged the order by filing a writ petition then and there.



4. For reasons best known to the petitioner, the petitioner did not choose to challenge the order dated 03.03.2023. It is even more curious that the 1st demand notice was issued to the petitioner on 19.12.2024 and the petitioner for some reasons did not wake up even at that point of time and challenge the order dated 03.03.2023. Ultimately, when the recovery notice was issued on 18.07.2025, all of a sudden, the petitioner wakes up from a deep slumber and challenges the order dated 03.03.2023.

5. In the considered view of this Court, when this Court exercises its discretion under Article 226 of Constitution of India, the Court will have to necessarily look into the issue of laches. There is absolutely no explanation in the affidavit filed in support of the writ petition as to why the petitioner did not choose to challenge the order dated 03.03.2023 within a reasonable time. There is also no explanation as to why the petitioner did not approach the Court when the 1st demand notice was issued on 19.12.2024. When there is absolutely no explanation for the enormous delay of nearly 2 ½ years in challenging the order, certainly this Court cannot exercise its discretion under Article 226 of Constitution of India. Hence, this Court is not inclined to entertain this writ petition and accordingly,



this writ petition stands dismissed. If the petitioner is so advised, it is left open to challenge the order before the appellate authority in the manner known to law. No costs. Consequently, the connected miscellaneous petitions are closed.

17-11-2025

rka

Index:Yes/No

Speaking/Non-speaking order

Internet:Yes

Neutral Citation:Yes/No



WP No. 43433 of 2025



To

WEB

1. Additional Commissioner Of
Customs (Gr.2)
Office Of The Commissioner Of
Customs , Chennai- Ii (imports)
Customs House, No.60,Rajaji
Salai, Chennai- 600 001.



WEB COPY

WP No. 43433 of 2025



N.ANAND VENKATESH J.
rka

WP No. 43433 of 2025
WMP NO. 48607 OF 2025,WMP
NO. 48609 OF 2025,WMP NO.
48610 OF 2025

17-11-2025