



W.P.(MD)No.3637 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 27.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.3637 of 2025

and WMP (MD) Nos.2573 & 2576 of 2025

Sabarnisha

: Petitioner

Vs.

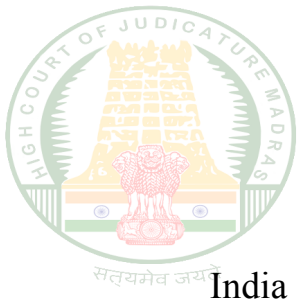
1. The Additional Commissioner of Customs,
Custom House,
No.1, William Road,
Cantonment, Trichy 625 001.

2. The Commissioner of Customs,
(Appeals),
Custom House,
No.1, William Road,
Cantonment, Trichy 625 001.

3. The Additional Secretary to
Government of India,
Ministry of Finance,
Department of Revenue,
14.Hudco Vishala Building,
B Wing, 6th Floor, Bhikaji Cama Place,
New Delhi.

: Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of



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India for issuance of Writ of Certiorarified Mandamus, to call for the records in and connected with the order of the 3rd respondent in Order No. 243/24-Cus in F.No. 373/57/B/SZ/2023-RA dated 13.12.2024, quash the same and consequently direct the respondents herein to pass orders on merits and in accordance with law on facts established.

For Petitioner : M/s.M.M.K.Alifudeen

For Respondents : Mr.H.Velavadhas

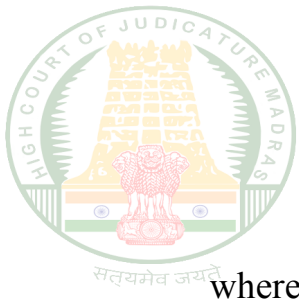
CGSC for R3

Mr.R.Gowrishankar, Sr.Standing Counsel
(for CGST & Customs) for R1 and R2

ORDER

This Writ Petition is filed by the petitioner challenging the final order dated 13.12.2024, passed by the third respondent in Order No. 243/24-Cus in F.No.373/57/B/SZ/2023-RA and for a consequential direction to the respondents to pass orders on merits and in accordance with law.

2. Short facts shorn of elaboration are that the petitioner, an Indian Passport holder, was intercepted at Trichy Airport on 06.01.2020,



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where gold jewellery worth Rs.56,38,249/- was seized for non-declaration. After investigation, a show-cause notice was issued, followed by an order dated 03.09.2020, affirming confiscation and penalties. Thereafter, an appeal filed by the petitioner was dismissed on 28.03.2023 and a revision was filed before the third respondent, however with a delay of 37 day due to health reasons. The main grievance of the petitioner is that the third respondent rejected the revision solely on ground of delay, without going into the merits of the case. Therefore, left with no other option, the petitioner is constrained to file the present writ petition.

3. Per contra, the learned counsel for the respondents 1 and 2 submitted that the impugned order was issued in accordance with the Customs Act. The seizure was due to non-declaration of gold jewellery worth Rs.56,38,249/- and no right to redemption can be claimed under these circumstances. Furthermore, the petitioner has an effective remedy of appeal under Section 129A of the Customs Act, 1962, against the impugned order.



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4. Heard the learned counsel for the parties and perused the materials available on record.

5. In the light of the submissions made, this Court finds that the petitioner has an adequate remedy of appeal available under Section 129A of the Customs Act 1962, against the impugned order. As the petitioner has not exhausted this alternate remedy, this Court directs the petitioner to avail the appeal remedy before the appropriate appellate authority (CESTAT). This writ petition is, therefore, disposed of with liberty to the petitioner to pursue the appeal in accordance with law. Consequently, connected miscellaneous petitions are closed.

27.02.2025

Index : Yes / No

Internet : Yes / No

PKN



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VIVEK KUMAR SINGH, J.

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