



W.P.(MD)No.7368 of 2025

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.7368 of 2025

and

W.M.P.(MD)No.5567 of 2025

Jemina Begum

... Petitioner

-VS-

1.The Additional Commissioner of Customs,
1, Williams Road, Cantonment,
Trichirapalli - 620 001.

2.The Commissioner of Customs (App),
1, Williams Road, Cantonment,
Trichirapalli - 620 001.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Mandamus directing the first respondent to implement the Order-in-Appeal No.23/2022 - TRY (CUS), dated 22.08.2022 passed by the second respondent and direct the first respondent to implement the Order-in-Appeal No. 23/2022, dated 22.08.2022, passed by the second respondent and to release the goods by way of re-export to the petitioner, within the time limit as fixed by this Court with any such conditions.



WEB COPY



W.P.(MD)No.7368 of 2025

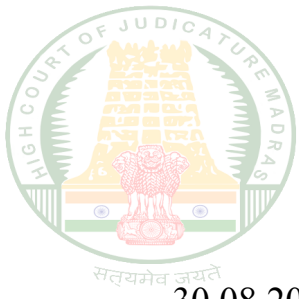
For Petitioner : Mr.K.Balachandran
For Respondents : Mr.N.Dilip Kumar
Senior Standing Counsel

ORDER

This Writ Petition has been filed seeking a direction to the first respondent to implement the Order-in-Appeal No.23/2022 - TRY (CUS), dated 22.08.2022 passed by the second respondent and to release the goods by way of re-export to the petitioner.

2. By consent, this Writ Petition is taken up for final disposal at the admission stage itself.

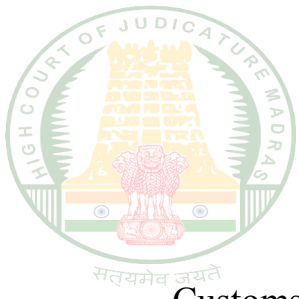
3. The petitioner submits that she was wearing a gold chain weighing 499.200 grams, valued at Rs.15,98,938/-, upon her arrival from Singapore to Tiruchirapalli and that she did not conceal the gold chain. The Customs Officers seized the gold chain on the ground that she did not have any valid documents or an import license. As an NRI, the petitioner is eligible to bring gold into the country and clear it upon payment of customs duty. A show cause notice dated



W.P.(MD)No.7368 of 2025

30.08.2019 was issued by the Customs Department. During the personal hearing, the petitioner requested for the release of the seized gold upon payment of redemption fine and penalty and also prayed for re-export of the gold. The adjudicating authority, by order dated 13.03.2020, confiscated the gold ornament and imposed a penalty of Rs.8,00,000/-. Aggrieved by the said order, the petitioner filed an appeal before the Commissioner of GST and Central Excise (Appeals), Coimbatore Circuit Office at Trichy. The Commissioner, by order dated 22.08.2022, set aside the adjudicating authority's order and allowed the appeal, permitting re-export of the gold ornament. But, the Customs Authorities, Tiruchirapalli, refused to honour and act upon the order passed by the Commissioner (Appeals) in letter and spirit. Hence, the petitioner sent letters dated 06.07.2024 and 07.08.2024, requesting to make necessary arrangements for re-export of the seized gold ornament. However, no progress has been made since then. Hence, the petitioner has filed the present Writ Petition.

4. The learned Senior Standing Counsel for the respondents submits that, against the order dated 22.08.2022 passed by the Commissioner (Appeals), Trichy, a revision application has been filed by the Deputy Commissioner of



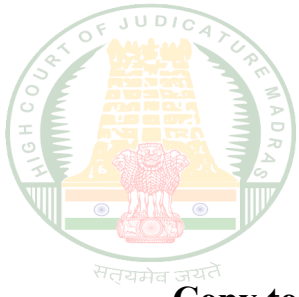
W.P.(MD)No.7368 of 2025

Customs, Legal & Review Section, Trichy, before the Additional Secretary to the Government of India, Ministry of Finance, Department of Revenue (Revision Applications Unit), New Delhi and the same is still pending.

5. Considering the above submissions, this Writ Petition is disposed of, with a direction to the Additional Secretary to Government of India, Ministry of Finance, Department of Revenue (Revision Applications Unit), New Delhi, to consider the revision application on its merits and pass appropriate orders in accordance with law, after providing the petitioner with a fair opportunity to be heard, within four months from the date of receipt of a copy of this order. It is also made clear that this Court has not expressed any of its views with regard to the merits of the matter and that it is open to the authority concerned to consider the same on its own merits. There shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed.

NCC : Yes / No
Index : Yes / No
smn2

19.03.2025



W.P.(MD)No.7368 of 2025

Copy to:-

WEB COPY

The Additional Secretary to Government of India,
Ministry of Finance, Department of Revenue ,
(Revision Applications Unit)
14, Kudco Vishala Building, B-Wing,
6th Floor, Bhikaji Cama Place,
New Delhi – 110 066.

To:-

- 1.The Additional Commissioner of Customs,
1, Williams Road, Cantonment,
Trichirapalli - 620 001.
- 2.The Commissioner of Customs (App),
1, Williams Road, Cantonment,
Trichirapalli - 620 001.



WEB COPY



W.P.(MD)No.7368 of 2025

VIVEK KUMAR SINGH, J.

smn2

W.P.(MD)No.7368 of 2025

19.03.2025