



W.P.(MD)No.6703 of 2025

WEB COPY

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 13.03.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.6703 of 2025

and

W.M.P.(MD)Nos.4955 and 4958 of 2025

M/s.Steadfast Textiles,
Rep by its Proprietor Mr.V.Tamilkumaran,
Nos.22 and 23, 2nd Floor, Eswaran Nagar,
State Bank Colony, Gandhi Nagar,
Tirupur-641603.

... Petitioner

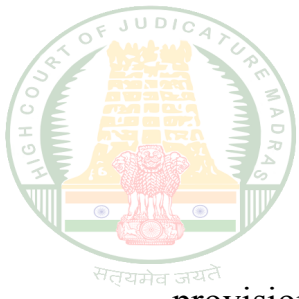
-VS-

1.The Assistant Commissioner (BRC),
Office of the Commissioner of Customs,
Custom House, Tuticorin-628004.

2.The Commissioner of Customs (Appeal),
No.1, Williams Road, Cantonment,
Trichy.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for records pertaining to the impugned proceedings passed by the first respondent vide his order in original No.470/2020 dated 24.08.2020 and quash the same as it is illegal, without jurisdiction and in gross violations of the Principles of Natural Justice and also passed against the



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provisions of the Customs Act, 1962 and the Customs and Central Excise Duties and Service Tax Drawback Rules, 1995.

For Petitioner : Mr.A.Satheesh Murugan

For Respondents : Mr.R.Nandakumar
Senior Standing Counsel

ORDER

This Writ Petition is filed challenging the order passed by the first respondent, dated 24.08.2020.

2. With the consent of both sides, this Writ Petition is taken up for final disposal at the admission stage itself.

3. The learned counsel appearing for the petitioner submits that the impugned order has been passed without providing sufficient opportunity to the petitioner, which according to the petitioner, is in violation to the principles of natural justice. Therefore, the order impugned in this writ petition is liable to be set aside.



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4. Mr.R.Nandakumar, learned Senior Standing Counsel appearing for the respondents submits that the petitioner is having an appeal remedy before the Commissioner (Appeals) under Section 128 of the Customs Act, 1962. However, without invoking the appeal remedy, the petitioner has straightaway approached this Court.

5. Recording the submission made by the learned Senior Standing Counsel that the petitioner is having an appeal remedy before the Commissioner (Appeals) under Section 128 of the Customs Act, 1962, this writ petition is disposed of, with liberty to the petitioner to approach the appellate authority and raise all the grounds raised in this writ petition in the appeal. In the event, if any appeal is filed within a period of two weeks from the date of receipt of a copy of this order, the appellate authority shall entertain the appeal without reference to the period of limitation and dispose of the same in accordance with law, within a period of four months thereafter. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

NCC : Yes / No
Index : Yes / No
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VIVEK KUMAR SINGH, J.

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