



W.P.(MD)No.8609 of 2025

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 01.04.2025

CORAM:

THE HONOURABLE MR.JUSTICE VIVEK KUMAR SINGH

W.P.(MD)No.8609 of 2025

and

W.M.P.(MD)Nos.6434 and 6435 of 2025

M/s.Kwalitee Fabs,
Represented by its Managing Partner,
RA. Kamaraj,
Plot No.C 29, Door No.1/190,
Tex City, Karur Textile Park,
Puthambur Village, Karur - 639 002.

... Petitioner

-VS-

The Commissioner of Customs,
Office of the Commissioner of Customs,
Customs House, New Harbour Estate,
Tuticorin - 628 004.

... Respondent

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent made in C.No.VIII/10/24/2021-ADJN, dated 30.09.2024, received on 23.10.2024 and quash the same.

For Petitioner : Mr.N.Sundaresan

For Respondent : Mr.R.Gowrishankar
Senior Standing Counsel



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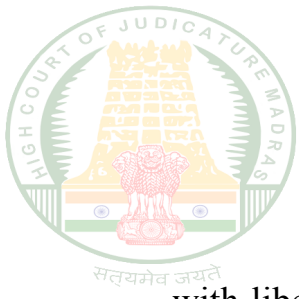
ORDER

This writ petition is filed challenging the order passed by the respondent, dated 30.09.2024.

2. The learned counsel appearing for the petitioner submits that the respondent, without considering the explanation/replies submitted by the petitioner, has passed the impugned order. The respondent's finding that there is a misdeclaration of textile products is unsustainable and is liable to be set aside.

3. Mr.R.Gowri Shankar, learned Senior Standing Counsel appearing for the respondent submits that the petitioner is having a revisional remedy before the Central Government under Section 129DD of the Customs Act, 1962. However, without invoking the revisional remedy, the petitioner has straightaway approached this Court.

4. Recording the submission made by the learned Senior Standing Counsel that the petitioner is having a revisional remedy before the Central Government, under Section 129DD of the Customs Act, 1962, this writ petition is disposed of



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with liberty to the petitioner to approach the appellate authority and raise all the grounds raised in this writ petition in the revision. In the event, if any revision is filed within a period of two weeks from the date of receipt of a copy of this order, the same shall be entertained by the appellate authority without reference to the period of limitation and disposed of in accordance with law, within a period of six 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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01.04.2025

To:-

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VIVEK KUMAR SINGH, J.

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