

W.P.(MD).No.17750 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 01.07.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.17750 of 2025 and
W.M.P(MD) No.13565 of 2025

M/s. Sai Srinivasa Industries
represented by its Managing Director,
Mr.Santhosh Kumar Samudrala,
12-12-198/1, Flat No.304,
Pavani Anasuya Towers,
Above Sudharshan Reddy Sweet Shop,
Street No.1, Tarnaka,
Hyderabad, Telungana

... Petitioner

Vs.

1.The Commissioner of Customs,
Customs House,
Thoothukudi Customs.

2.The Assistant Commissioner of Customs (Chief Customs),
Customs House,
Thoothukudi Customs.

3.M/s.TDA Import and Export Private Limited,
Represented by its Directors,
Mr.Trilok Joshi and Mrs.Aarthi Narendrakumar Raval,
Shop No.4, Sun Gravitas,
Radio Mirchi Road, Vejalpur.
Ahamedabad, Gujarat – 380 051.

...Respondents



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Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Mandamus, directing the 1st and 2nd respondents to consider the petitioner's representation dated 23.06.2025 submitted under Section 68 of the Customs Act, 1962 forthwith in so far as the clearance of the warehoused goods that has been imported and kept via bill of lading No. AEV0231409A and AVE0231409B.

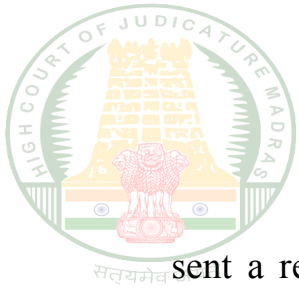
For Petitioner : Mr.Ashok.S

For R1&R2 : Mr.N.Dilip Kumar,
Senior Standing Counsel

ORDER

The Writ Petition is disposed at the time of admission after hearing the learned counsel for the petitioner and the learned counsel for the respondents and after dispensing with the notice of the third respondent as there is no adverse order is proposed to be passed at this stage against the third respondent.

2. The petitioner appears to have certain commercial transaction with the third respondent in connection with import of dry cashew nuts. It is a specific case of the petitioner that the petitioner has advanced a sum of Rs.32,00,000/- to the third respondent for importing of dry cashew nuts. However, it is the case of the petitioner that the third respondent has resiled from the oral contract and therefore, the petitioner is left with no other option. Hence, the petitioner has



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sent a representation, dated 23.06.2025 with request to the respondent Nos.1 and 2 to exercise the power under Section 68 of the Customs Act, 1962.

3. The averments made in the affidavit indicates that the petitioner has also filed a Police complaint, dated 23.06.2025 under Section 318 of Bharatia Nyaya Sanhita (BNS), 2023. *Prima facie*, the petitioner appears to have a case only for recovering the amount allegedly transferred to the third respondent through RTGS for a sum of Rs.32,00,000/- on 23.04.2025. The petitioner has to initiate the proceedings under Section 318 of Bharatia Nyaya Sanhita (BNS), 2023 and the petitioner has to recover the amount due in manner known to law.

4. *Prima facie*, there are no indications that remedy under Section 68 of the Customs Act, 1962, is available. Be that as it may, there shall be direction to the first and second respondents to consider the petitioner's representation, dated 23.06.2025 and dispose the same on merits within a period of four weeks from today. Hence, a notice shall be issued to the third respondent by the official respondents within a period of one week time to respond to the aforesaid representation of the petitioner. The direction is issued without prejudice to the right of the third respondent.



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4. With the above said direction, this Writ Petition stands disposed of.

Connected Miscellaneous Petition is closed. No costs.

01.07.2025

NCC : Yes / No

Index : Yes / No

Internet : Yes / No

Indu

To

1.The Commissioner of Customs,
Customs House,
Thoothukudi Customs.

2.The Assistant Commissioner of Customs (Chief Customs),
Customs House,
Thoothukudi Customs.

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C.SARAVANAN, J.

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