

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

WEB COPY

DATED : 25.11.2025**CORAM****THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

W.P.(MD)No.33846 of 2025 AND
W.M.P.(MD)No.26747 of 2025

M/s.AL.Vakilu Agencies,
Rep. by Sheik Jabeer Ahamed,
No.9A, 1st Floor,
Alanganathapuram 1st Street,
Krishnapuram Road,
Tharanallur,
Trichy – 620 008.

Permanent Address
No.35A, Thanjavur Road,
Poonthottam, Veeramangaram,
Jinnathidal,
Trichy – 620 008.

... Petitioner

Vs.

1. The Commissioner (Customs(Appeal)),
No.1, Williams Road,
Cantonment,
Trichy – 620 001.
2. The Additional Commissioner of Customs,
Custom House,
New Harbour Estate,
Tuticorin – 628 004.
3. The Senior Intelligence Officer,
Directorate of Revenue Intelligence,
Tuticorin Regional Unit,



No.22/14, Celin Garden,
Roche Colony,
South Beach Road,
Tuticorin – 628 001.

4. The Joint Director,
Directorate of Revenue Intelligence,
Chennai Zonal Unit,
Chennai.

... Respondents

Prayer: Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned order passed by the second respondent in Order-in-Original TUT-CUSTOM-PRV-ADC-10/2025 dated 31.03.2025 and quash the same as illegal and consequently direct the respondents not to disturb the petitioner's peaceful small trade import and export business.

For Petitioner : Mr.S.Vikram

For Respondents : Mr.R.Gowri Shankar

* * *

ORDER

Heard both sides.

2. The petitioner has been levied with penalty to the tune of Rs.4 Lakhs by the impugned order dated 31.03.2025. The order is



appealable. The limitation period had already expired. However, taking into account the special facts and circumstances of this case, I permit the petitioner to file an appeal before the appellate authority. If the appeal is filed within a period of four weeks from the date of receipt of a copy of this order, it shall be entertained without reference to limitation. If the petitioner fails to do so, the benefit of this order will no longer be availed to him. The petitioner of course has to pre-deposit 7½% of the disputed penalty amount. I make it clear that I have not gone into the merits of the matter. Leaving open all the defences of the petitioner, this writ petition stands disposed of accordingly. No costs. Consequently, connected miscellaneous petition is closed.

25.11.2025

NCS : Yes / No
Index : Yes / No
Internet : Yes/ No

PMU



4

W.P.(MD)NO.33846 OF 2025

G.R.SWAMINATHAN,J.

PMU

To:

1. The Commissioner (Customs(Appeal)),
No.1, Williams Road,
Cantonment,
Trichy – 620 001.
2. The Additional Commissioner of Customs,
Custom House,
New Harbour Estate,
Tuticorin – 628 004.
3. The Senior Intelligence Officer,
Directorate of Revenue Intelligence,
Tuticorin Regional Unit,
No.22/14, Celin Garden,
Roche Colony,
South Beach Road,
Tuticorin – 628 001.
4. The Joint Director,
Directorate of Revenue Intelligence,
Chennai Zonal Unit,
Chennai.

W.P.(MD)No.33846 of 2025

25.11.2025



WEB COPY

