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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-02-2026

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 5764 of 2026
AND
WMP NO. 6289 OF 2026,WMP NO. 6287 OF 2026

1. Shri Reddaiah Kotakonda
S/o. Shri Subbaiah Kotakonda, Floor 5,
Flat 9, Building 2, Musad A1 Ami
Street, Opposite to Old Souq, Salmiya,
Kuwait/

Petitioner(s)

Vs

1. The Commissioner Of Customs
(appeals-i)
No.60, Rajaji Salai, Custom House,
Chennai-600 001

2.The Additional Commissioner
(Adjudication-AIR)
Chennai -I (Airport) Commissionerate,
New Custom House, Meenambakkam,
Chennai-16

Respondent(s)

PRAYER

Calling for the records of the 1st Respondent herein dated 24.07.2025 made in Order-in Appeal -C.Cus.I, No.514/2025.

For Petitioner(s): Mr. Swathish Kumar

For Respondent(s): Mr.T.Nalinidhar,JSC For Respondent

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ORDER

This writ petition has been filed, challenging the impugned order in appeal dated 24.07.2025 passed by the first respondent. Under the impugned order in appeal, the petitioner's statutory appeal has been rejected solely on the ground of limitation. Since the petitioner, according to the first respondent, has neither explained the delay nor shown sufficient cause, the first respondent has rejected the petitioner's appeal.

2. Mr. T. Nalinidhar, learned Junior Standing Counsel accepts notice on behalf of the respondents. He would point out from the impugned order in original that the petitioner had not furnished the dates and events while preferring the appeal beyond the period of limitation. He would also submit that unless and until specific dates were furnished by the petitioner with regard to the date of receipt of the order in original, the first respondent cannot consider the petitioner's statutory appeal and entertain the same on the ground that the said appeal is filed within the period of limitation. Since no specific dates were given by the petitioner in the appeal filed by the petitioner before the first respondent, the learned standing counsel for the respondents would submit that correctly the appeal filed by the petitioner has been rightly rejected under the impugned order in appeal dated 24.07.2025.

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3. The learned counsel for the petitioner would submit that the petitioner is willing to amend the earlier appeal filed before the first respondent to furnish specific dates with regard to the date of receipt of the order in original and is willing to convince the first respondent once again with regard to the maintainability of the appeal.

4. No prejudice would be caused to any of the parties, if the matter is remanded back to the first respondent for fresh consideration by permitting the petitioner to file an appropriate affidavit in support of his appeal along with supporting documents so as to enable the petitioner to convince the first respondent that the appeal filed by the petitioner, aggrieved by the order in original is within the period of limitation.

5. This Court is not expressing any opinion on the merits of the petitioner's claim that the appeal filed by the petitioner before the first respondent is within the period of limitation. Therefore, in the interest of justice, this Court deems it fit to remand the matter back to the first respondent for fresh consideration on merits and in accordance with law by permitting the petitioner to file an appropriate affidavit before the first respondent along with supporting documents in order to satisfy the first respondent that the appeal filed by the petitioner is within the period of limitation.

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6. For the foregoing reasons, the impugned order in appeal dated 24.07.2025 passed by the first respondent is hereby quashed and the matter is remanded back to the first respondent for fresh consideration on merits and in accordance with law by permitting the petitioner to file supporting documents in support of the said contention. The first respondent is directed to consider the appropriate affidavit to be filed by the petitioner along with the supporting documents and re-consider the matter once again by passing a final order within a period of twelve weeks from the date of receipt of a copy of this order and thereafter, decide as to whether the appeal filed by the petitioner is within the period of limitation.

7. Accordingly, this writ petition is disposed of. No Costs. Consequently, connected miscellaneous petitions are closed.

19-02-2026

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
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To

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ABDUL QUDDHOSE J.

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