



WEB COPY

WP No. 5924 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-02-2026

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 5924 of 2025

AND

WMP NO. 6517 OF 2025

M/s.ASR International,
Rep By Its Proprietor,
Mr.S.Punithavel,
No.1826, 18th Main Road,
Anna Nagar West, Chennai- 040.

Petitioner(s)

Vs

1.The Commissioner Of Customs
(Appeals – II),
Custom House, 60, Rajaji Salai,
Chennai- 600 001.

2.Additional Commissioner Of Customs
(Group -2),
Custom House, 60, Rajaji Salai,
Chennai- 600 001.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the records pertaining to the impugned Order in Appeal Sea port C. Cus. II. No. 1042 / 2024 dated 12.11.2024 passed by the 1st respondent and quash the same.



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For Petitioner(s): Mr.Madan.G

For Respondent(s): Mr.Sai Srujan Tayi,
Senior Standing Counsel**ORDER**

This writ petition has been filed challenging the impugned Order-in-Appeal dated 12.11.2024 passed by the 1st respondent on the ground of violation of principles of natural justice and on the ground of non-application of mind to the fact that the petitioner had in fact participated in the impugned proceedings.

2.The Commissioner of Customs (Appeals II), the 1st respondent herein in the impugned order dated 12.11.2024 has upheld the order of the 2nd respondent passed in Order-in-Original against the petitioner. However, the petitioner claims that they have participated in the impugned proceedings before the 1st respondent, despite the same, the 1st respondent in the impugned order dated 12.11.2024 had observed that the petitioner had never participated in the impugned proceedings despite personal hearing notices sent to them on three dates.

3.Learned counsel for the petitioner drew the attention of this Court to the records of personal hearing held before the Commissioner of Customs (Appeals II), the 1st respondent herein on 24.07.2024 and would submit that, as seen from



the same it is proved that the petitioner in fact appeared on the said hearing date through their Advocate Mr.Madan.G. The said document produced by the petitioner has also not been disputed in the counter affidavit filed by the respondents before this Court.

4.However, learned Standing Counsel appearing for the respondents drew the attention of this Court to the impugned order passed by the 1st respondent dated 12.11.2024 and would submit that, as seen from the same three personal hearings were afforded to the petitioner.

5.In reply, learned counsel for the petitioner would submit that no such personal hearing notices were sent to the petitioner and the respondents have also not produced any proof before this Court for having served the personal hearing notices on the petitioner.

6.The petitioner has produced the documentary evidence before this Court in the form of records of personal hearing held before the 1st respondent on 24.07.2024, which confirms that the petitioner through their Advocate Mr.Madan.G had in fact appeared for the personal hearing on 24.07.2024. By total non-application of mind, the 1st respondent in the impugned order has observed that the petitioner did not participate in the impugned proceedings despite affording personal hearings to them. Since the impugned order has been



passed by the 1st respondent by total non-application of mind to the fact that the petitioner had in fact participated in the impugned proceedings and in violation of principles of natural justice, necessarily the impugned order has to be quashed and the matter has to be remanded back to the 1st respondent for fresh consideration on the petitioner's appeal after affording adequate personal hearings to the petitioner, by adhering to the principles of natural justice, within a time frame to be fixed by this Court.

7.This Court is not expressing any opinion on the merits of the petitioner's appeal.

8.For the foregoing reasons, the impugned Order-in-Appeal dated 12.11.2024, passed by the 1st respondent is hereby quashed and the matter is remanded back to the 1st respondent for fresh consideration on merits and in accordance with law on the petitioner's appeal, after affording adequate personal hearings to the petitioner and by adhering to the principles of natural justice, within a time frame to be fixed by this Court. The 1st respondent shall pass final orders within a period of twelve (12) weeks from the date of receipt of a copy of this order.



9. With the aforesaid directions, this writ petition is disposed of. No costs.

Consequently, connected miscellaneous petition is closed.

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05-02-2026

rst

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

1. The Commissioner Of Customs (Appeals – II)

Custom House, 60, Rajaji Salai,

Chennai- 600 001.

2. Additional Commissioner Of Customs

(Group -2),

Custom House, 60, Rajaji Salai,

Chennai- 600 001.



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ABDUL QUDDHOSE J.
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