



WEB COPY

WP No. 6077 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-02-2026

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 6077 of 2026 AND WMP Nos. 6574 & 6577 OF 2026

M/s Shreeji Enterprise
Rep. by its prop. Shri Jayesh Jivrajbhai
Gangani

Petitioner(s)

Vs

The Commissioner of Customs
(Chennai II)
O/o The commissioner of customs,
Chennai II Import commissionerate,
Customs House, no 60 Rajaji Salai,
Chennai 600 001

Respondent(s)

PRAYER

Call for the records of the proceedings of the Show Cause Notice No 53 of 2025 dated 14.4.2025 vide F. No CUS / APR /SCN / 576 / 2025 -GR - I issued by the commissioner of Customs (Chennai Ii), quash the same.

For Petitioner(s): Ms.K.Madhu

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

ORDER

This writ petition has been filed, challenging the impugned show cause notice dated 14.04.2025 issued by the respondent as per the provisions of the Customs Act.



2..Learned counsel for the petitioner, on instructions would submit that the petitioner has sent a reply to the impugned show cause notice dated 14.04.2025 to the respondent within a period of 30 days from the date of receipt of the impugned show cause notice.

3.Admittedly, the petitioner has already sent a reply to the impugned show cause notice. Having sent a reply within a period of 30 days from the date of receipt of the impugned show cause notice, the question of filing this writ petition, at this belated stage in the year 2026, does not arise. The impugned show cause notice is dated 14.04.2025 and the petitioner had also sent a reply to the same within a period of 30 days from the date of receipt of the said show cause notice.

4.For the foregoing reasons, this Court is not inclined to interfere with the impugned show cause notice. However, necessarily, the respondent will have to consider the reply sent by the petitioner to the impugned show cause notice, on merits and in accordance with law and only thereafter, pass a final order.

5.With the above direction, this writ petition is disposed of. Consequently, connected WMPs are closed. No costs.

18-02-2026

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To

The Commissioner of Customs
(Chennai II)
O/o The commissioner of customs,
Chennai II Import commissioneate,
Customs House, no 60 Rajaji Salai,
Chennai 600 001



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ABDUL QUDDHOSE J.

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OF 2026, WMP NO. 6577
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