



W.P.No.9431 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.02.2026

CORAM

THE HONOURABLE MR JUSTICE **ABDUL QUDDHOSE**

W.P.No.9431 of 2023

and

W.M.P.Nos.9506 & 9507 of 2023

M/s.Rishab International,
Represented by its Partner,
Mr.Pramod Kumar Goenka,
No.2, Seethammal Colony,
Alwarpet, Chennai.

Presently at:
No.22/17, Cenotaph road,
2nd Lane, Teynampet,
Chennai – 600 018.

... Petitioner

vs.

1.The Government of India,
Ministry of Finance (Department of Revenue),
No.14, Hudco Vishalla Bldg.,
B-Wing, 6th Floor, Bikaji Cama Place,
New Delhi – 110 066.

2.The Commissioner of Customs,
Trichy.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandammus, calling for the records and passed by the 1st respondent vide impugned order



W.P.No.9431 of 2023

No.315/2022-Cus dated 14.10.2022 and quash the same as illegal, arbitrary and violative of principle of natural justice and to consequently direct the 2nd respondent to admit the appeal.

For Petitioner : Ms.Mathanghi
for M/s.M.Narasimha Bharathi
For Respondents : Mr.K.Mohana Murali
Senior Panel Counsel

ORDER

This Writ Petition has been filed challenging the impugned order, dated 14.10.2022 passed by the 1st respondent, rejecting the petitioner's statutory appeal on the ground that the petitioner has not complied with the mandatory provision of Section 129E of the Customs Act, 1962 (in short 'the Act').

2. The 2nd respondent has not decided the petitioner's appeal on merits, but has rejected the same only on the ground that the statutory pre-deposit amount prescribed u/s 129E of the Act has not been paid by the petitioner.

3. The learned counsel for the petitioner, on instructions, would now submit that the petitioner is willing to comply with the payment of



W.P.No.9431 of 2023

the statutory pre-deposit amount as prescribed u/s 129E of the Act for preferring an appeal before the 2nd respondent.

4. The petitioner is aggrieved by the order-in-original, dated 12.02.2014 and had preferred an appeal before the 2nd respondent, which has been rejected only on the ground that the petitioner has not satisfied the requirement of Section 129E of the Act, by paying the statutory pre-deposit amount.

5. Since the petitioner is now willing to pay the statutory pre-deposit amount, this Court is of the considered view that the petitioner should be permitted to file the statutory appeal before the 2nd respondent within a time frame to be fixed by this Court. In fact, it is noticed that the petitioner has challenged the order passed by the 2nd respondent, dated 21.11.2004 by filing a revision before the 1st respondent and the 1st respondent has also rejected the same on the very same ground, namely that the petitioner has not complied with the requirement u/s 129E of the Act. Since the petitioner is now willing to pay the pre-deposit amount as stipulated u/s 129E of the Act, the orders passed by the 2nd respondent and



W.P.No.9431 of 2023

WEB COPY

the 1st respondent have to be quashed, subject to the condition that the petitioner pays the pre-deposit amount as stipulated u/s 129E of the Act, within a time frame to be fixed by this Court.

6. This Court deems it fit to direct the petitioner to pay the pre-deposit amount with the 2nd respondent, within a time frame to be fixed by this Court. Accordingly, on condition that the petitioner deposits the statutory pre-deposit amount with the 2nd respondent for preferring an appeal before the 2nd respondent, aggrieved by the order-in-original, within a period of one (1) week from the date of receipt of a copy of this order, the petitioner is permitted to file the statutory appeal before the 2nd respondent and the 2nd respondent shall also entertain the same, subject to the fulfillment of the aforesaid condition by the petitioner and decide the same on merits and in accordance with law. Once the petitioner deposits the statutory pre-deposit amount with the 2nd respondent for preferring the statutory appeal, within the stipulated time prescribed by this Court, the impugned order passed by the 1st respondent, dated 14.10.2022 shall stand quashed by this Court to enable the 2nd respondent to dispose of the appeal, on merits and in accordance with law.



WEB COPY



W.P.No.9431 of 2023

ABDUL QUDDHOSE. J.

sp

W.P.No.9431 of 2023

11.02.2026