IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.06.2026

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.15338 of 2021
And
W.M.P.No.16224 of 2021

Ekambaram Devi ... Petitioner

Vs.

1 The Principal Commissioner of Customs
Chennai-I Commissionerate
New Custom House,
Meenambakkam,
Chennai – 600 027.

2 The Joint Commissioner of Customs
(Adjudication – Air)
O/o Chennai-I Commissionerate
New Custom House,
Meenambakkam,
Chennai – 600 027.

3 Commissioner of Customs (Appeals – I),
No.60, Rajaji Salai,
Custom House,
Chennai – 600 001.

4 The Principal Commissioner and Ex-Officio
Addl. Secretary to Govt. of India,
Ministry of Finance,
Department of Revenue,
8th Floor, World Trade Centre,
Centre 1, Cuffe Parade,
Mumbai – 400 005. ... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus calling for the records in and connected with the order of the fourth respondent in Order No.19/ 2021-Cus.(SZ)/ASRA/Mumbai dated 27.01.2021 in F.No.373/214C/B/ 16-RA, and to quash the same and consequently direct the said respondent to pass orders afresh allowing redemption in terms of Section 125 of the Customs Act of the seized / confiscated gold jewellery weighing 788 grams valued at Rs.19,81,820/- which is the subject matter of proceedings of the first respondent in F.No.795/ 2015- AIR.

For Petitioner : Mr.B.Satish Sunder

For Respondents : Mr.Umesh Rao K. for R1 to R4
Senior Standing Counsel

O R D E R

The petitioner has filed this writ petition seeking issuance of Writ of Certiorarified Mandamus calling for the records in and connected with the order of the fourth respondent in Order No.19/ 2021-Cus.(SZ)/ASRA/Mumbai dated 27.01.2021 in F.No.373/214C/B/ 16-RA, and to quash the same and consequently direct the said respondent to pass orders afresh allowing redemption in terms of Section 125 of the Customs Act of the seized / confiscated gold jewellery weighing 788 grams valued at Rs.19,81,820/- which is the subject matter of proceedings of the first respondent in F.No.795/ 2015- AIR.

2.The learned counsel appearing for the petitioner submitted that the Officers of Air Intelligence Unit, Chennai on 09.08.2015 intercepted the petitioner and two others namely, Jansirani and Ekambaram Devi, who had arrived from Dubai as they were walking out of the green channel. They had declared the value of dutiable goods as nil, however, the search of their person resulted in the recovery of gold ornaments as detailed below. The gold jewelry was worn by them.

Sl. No.	Applicant	Impugned goods	Weight in grams	Total Value in Rs.
1	S.Jansirani	One gold chain and eight gold Bangles	791	19,89,365
2	Deepa Satishkumar	One gold chain and eight gold Bangles	793	19,94,395
3	Ekambaram Devi	One gold chain and eight gold Bangles	788	19,81,820

3.The learned counsel appearing for the petitioner further submitted that the Original Adjudicating Authority vide order dated 23.11.2015 absolutely confiscated the gold jewelry under the provisions of the Customs Act, 1962 and imposed personal penalty of Rs.2 Lakhs each under Section 112 (a) of the Customs Act, 1962. Aggrieved by the same, the petitioner and others filed appeal before the Commissioner of Customs (Appeals – I), Chennai and the Commissioner of Customs (Appeals) vide order dated 27.06.2016 rejected the appeal. Aggrieved by the same, the petitioner and others filed revision before the fourth respondent and the fourth respondent vide order dated 27.01.2021 dismissed the said revision.

4.The learned counsel appearing for the petitioner further submitted that challenging the order dated 27.01.2021, similarly situated person already filed W.P.No.15217 of 2021 and this Court set aside the order impugned therein and remitted the matter back to the second respondent to pass fresh order allowing the redemption of imported gold on payment of redemption fund and prayed for similar order.

5.The learned Senior Standing Counsel appearing for the respondents submitted that the decision relied upon by the learned counsel appearing for the petitioner is *per in curiam* and the same was not accepted by the Co-ordinate Bench in W.P.No.13335 of 2021 dated

04.04.2025, wherein, the learned Single Judge of this Court held that when the gold imported is beyond the legally permissible limit, i.e., weighing more than 1 Kg, the said gold has to be treated as a prohibited item as per the provisions of Section 2(33) of the Customs Act and hence, the prayer sought for in this writ petition cannot be granted.

6.Heard both sides and perused the materials available on record.

7.The Officers of Air Intelligence Unit, Chennai on 09.08.2015 intercepted the petitioner and two others namely, Jansirani and Ekambaram Devi, who had arrived from Dubai as they were walking out of the green channel and recovered the gold jewelry worn by them and the Original Adjudicating Authority vide order dated 23.11.2015 confiscated the entire gold recovered from them and challenging the same, the petitioner and others filed appeal before the Commissioner of Customs (Appeals – I), Chennai and the Commissioner of Customs (Appeals) vide order dated 27.06.2016 rejected the appeal. Aggrieved by the same, the petitioner and others filed revision before the fourth respondent and the fourth respondent vide order dated 27.01.2021 dismissed the said revision.

8.Perusal of records reveal that challenging the order dated 27.01.2021, similarly situated person already filed W.P.No.15217 of 2021 and this Court set aside the order impugned therein and remitted the matter back to the second respondent to pass fresh order allowing the redemption of imported gold on payment of redemption fund.

9.Following the decision of this Court in ***W.P.No.15217 of 2021 [Smt.Jhansi Rani Vs. The Principal Commissioner of Customs, Chennai-I Commissionerate, New Custom House, Meenambakkam, Chennai – 600 027 and three others]***, the impugned order dated 27.01.2021 passed by the fourth respondent is set aside and the case is remitted back to the second respondent to pass a fresh order allowing the redemption of imported gold on payment of redemption fund. The second respondent is also directed to permit the petitioner to re-export the confiscated gold jewelry on payment of appropriate redemption fund.

10.The writ petition is allowed with the above observations.

No costs. Consequently, the connected miscellaneous petition is closed.

04.06.2026

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Index: Yes/ No
Speaking Order: Yes/ No
NCC: Yes/ No

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