



WEB COPY

WP No. 14447 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-04-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No. 14447 of 2026

and WMP Nos.15655 and 15657 of 2026

M/s.Sri Shri Ploymers
Rep by its Proprietor
SF No.112/1 Periya Negamam, Pollachi,
Coimbatore,
Tamilnadu-642 120.

..Petitioner(s)

Vs

1. The Additional Commissioner of Customs
Office of the Commissioner of Customs
Chennai -II (Imports)
Custom House,
No.60 Rajaji Salai, Chennai-600 001.

2. The Commissioner of customs
Chennai -II (Imports)
Custom House,
No.60 Rajaji Salai, Chennai-600 001.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for records, relating to the Show Cause Notice No.75/2025-26 dated 26.03.2026, DIN.20260373MX000000C321 , issued by the 1st Respondent, and quash the same as being illegal, arbitrary, without jurisdiction, and Contrary to the provisions of the Customs Act, 1962, particularly Section 17, Section 28 (4), and Section 128 thereof.



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For Petitioner(s):

Mr.K.Suresh Kumar

For Respondent(s):

Mr.H.Siddarth,
Junior Panel Counsel**ORDER**

The present writ petition has been filed praying for a writ of Certiorari, to call for records, relating to the Show Cause Notice No.75/2025-26 dated 26.03.2026, DIN.20260373MX000000C321 , issued by the 1st Respondent, and quash the same as being illegal, arbitrary, without jurisdiction, and Contrary to the provisions of the Customs Act, 1962, particularly Section 17, Section 28 (4), and Section 128 thereof.

2. The petitioner would submit that show cause notice was issued by importing conditions to notification No.18/2021- Customs (ADD) dated 27.03.2021 which is non-existent. He would thus submit that show cause notice is in excess of jurisdiction.

3. After submitting for a brief while, the learned counsel for petitioner sought liberty of this Court to file a reply.

4. Learned counsel for respondents would submit that if such reply is made by the petitioner, the same would be considered and appropriate orders would be passed.



5. In view of the above, it is open to the petitioner to submit a reply to the respondents within a period of two weeks from the date of uploading web copy order without waiting for certified copy. If any such reply is filed by the petitioner within the stipulated time, the same shall be considered by the appropriate authority and orders shall be passed within a period of four weeks thereafter, after affording reasonable opportunity of hearing to the petitioner and other interested parties, if any, in accordance with law. It is open to the petitioner if aggrieved by the outcome of the adjudication proceedings to work out its remedy in the manner known to law.

6. The writ petition stands disposed of with the above directions. . There shall be no order as to costs. Consequently, the connected miscellaneous petitions are closed.

16-04-2026

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

jv



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MOHAMMED SHAFFIQ, J.

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