



WEB COPY



W.P.No.17963 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.06.2026

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.17963 of 2023

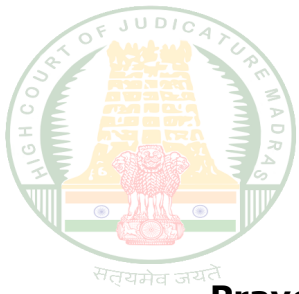
And

W.M.P.Nos.17117 and 17306 of 2023

- 1.M/s.Rishabh Enterprises
Rep. by its Partner Shri Pankag Daga,
Shop No.02, City Centre,
New No.66, Old No.39,
Thirumalai Pillai Road,
T.Nagar, Chennai – 600 017.
- 2.M/s.Rishabh Enterprises HVAC&R Pvt Ltd.,
Rep. by its Director Shri Pankag Daga,
Room No.8, City Centre,
New No.66, Old No.39,
Thirumalai Pillai Road,
T.Nagar, Chennai – 600 017.
- 3.Shri.Pankag Daga,
New No.66, Old No.39,
Thirumalai Pillai Road,
T.Nagar, Chennai – 600 017. ... Petitioners

Vs.

The Principal Commissioner of Customs – Audit
Commissionerate of Customs
Customs House,
60, Rajaji Salai
Chennai – 600 001. ... Respondent



W.P.No.17963 of 2023

WEB COPY

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, calling for the entire records, to the respondent herein to cause serving the third personal hearing intimation to the petitioner in terms of proviso to the Section 122A of the Customs Act subject to such terms and conditions as may be specified by this Hon'ble Court and also to quash the order-in-original No.101588/2023 dated 31.03.2023, thus paving the way for remand of the matter for fresh consideration.

For Petitioners : Mr.S.Elayaperumal

For Respondent : Mr.G.Gurumoorthy
Senior Panel Counsel

ORDER

The petitioners have filed this writ petition seeking issuance of Writ of Certiorari, calling for the entire records, to the respondent to cause serving the third personal hearing intimation to the petitioner in terms of proviso to the Section 122A of the Customs Act subject to such terms and conditions as may be specified by this Court and also to quash the order-in-original No.101588/2023 dated 31.03.2023, thus paving the way for remand of the matter for fresh consideration.



W.P.No.17963 of 2023

2.The learned counsel appearing for the petitioner submitted that this Court may, without going into the merits of the case, grant liberty to the petitioner to file appeal before the Customs, Excise and Service Tax Appellate Tribunal. The learned counsel further prayed that the period during which the writ petition was pending before this Court may be excluded for the purpose of limitation.

3.Considering the limited request now made by the learned counsel appearing for the petitioner, this Court, without expressing any opinion on the merits of the case, grants liberty to the petitioner file appeal before the Customs, Excise and Service Tax Appellate Tribunal. The period during which the writ petition was pending before this Court is excluded for the purpose of limitation.

4.The writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

17.06.2026

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

3/4



WEB COPY



W.P.No.17963 of 2023

M.DHANDAPANI,J.
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To

The Principal Commissioner of Customs – Audit
Commissionerate of Customs
Customs House,
60, Rajaji Salai
Chennai – 600 001.

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4/4