



WEB COPY

WP No. 16625 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-03-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

**WP No. 16625 of 2024
and WMP.No.18244 & 18246 of 2024**

M/s Tharani Industries, By Partner
B. Thanikachalam
15, Achuthan Nagar II Street,
Ekkattuthangal, Chennai 600 032

..Petitioner(s)

Vs

Assistant Commissioner Of Customs
(EPCG - EODC) Office Of The Commissioner
Of Customs II (Import) Custom House,
No 60, Rajaji Salai, Chennai 600 001

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, seeking for issuance of a writ of Certiorarified Mandamus, calling the records relating to the adjudication order of the respondent dated 14.12.2023 in original No.104042, F. No S45 / 774 / 2012- EPCG - EODC (CH-II) and quash the same and directing the respondent to waive the redemption fine, penalty as well as interest.

For Petitioner(s):

Mr.D.Nellaiappan

For Respondent(s):

M/S. R.P.Pragadish
Junior Standing Counsel



ORDER

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This Writ Petition has been filed seeking issuance of a Writ of Certiorarified Mandamus, calling the records relating to the adjudication order of the respondent dated 14.12.2023 in original No.104042, F. No S45 / 774 / 2012- EPCG - EODC (CH-II) and quash the same and direct the respondent to waive the redemption fine, penalty as well as interest.

2. After submitting a brief while, learned counsel for petitioner submitted that petitioner may be granted liberty to file an appeal before the appropriate Authority, to which the learned Junior Standing Counsel appearing on behalf of the respondents submitted that he has no objection.

3. In that view of the matter, petitioner is at liberty to file an appeal before appropriate authority within a period of two (2) weeks from the date of receipt of a copy of this order. If such an appeal is filed within the stipulated time mentioned supra, the same shall be admitted and entertained without reference to limitation and shall be decided on merits and in accordance with law, subject to compliance with all the conditions, including pre-deposit, if any.



4. Accordingly, this Writ Petition stands disposed of. No Costs.

Consequently, connected miscellaneous petitions are closed.

30-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

ANU

To

Assistant Commissioner Of Customs
(EPCG - EODC) Office Of The Commissioner
Of Customs II (Import) Custom House,
No 60, Rajaji Salai, Chennai 600 001



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MOHAMMED SHAFFIQ, J.

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