



WEB COPY

WP No. 23822 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-06-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

WP No. 23822 of 2024

and

WMP.No.26075 of 2024

Ashish Mundhra
S/o.Late.Bhikamchand Mundhra,
Kushaldas Garden Apartments, Flat No.801, 8th
Floor, B Block, Poonamallee High Road, Kilpauk,
Chennai-600010.

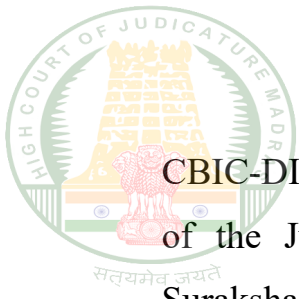
..Petitioner(s)

Vs

1. The Central Board Of Indirect Taxes And
Customs
Rep By Its Joint Director, Directorate Of
Revenue Intelligence, North Block, Central
Secretariat, New Delhi-110 001.
2. The Senior Intelligence Officer,
Directorate Of Revenue Intelligence,
Chennai Zonal Unit, Lakshmi Colony,
T.Nagar, Chennai-600 017.
3. The Senior Intelligence Officer,
Directorate Of Revenue Intelligence,
Indore Zonal Unit, First Floor, Telephone,
Exchange Building, Transport Nagar,
Indore-452 001,
Madhyapradesh.

..Respondent(s)

Writ Petition filed under Article 226 of Constitution of India seeking for
issuance of Writ of Declaration declaring that the investigation into non-
cognizable offence(s) under customs Act by 3rd respondent vide its summons in



CBIC-DIN-202408DDJ3000712249/474 dated 6.8.2024 without seeking order of the Jurisdictional Magistrate as per section 174 of Bharatiya Nagarik Suraksha Sanhita, 2023 to be null and void ab-initio and, declaring that the offence under the Customs Act are construed to be cognizable it may be held that such offence without following the procedure prescribed under sections 173, 175, 176 and 192 of Bharatiya Nagarik Suraksha Sanhita, 2023 etc, are illegal non-est, null and void ab initio, without jurisdiction unconstitutional arbitrary, violative of Article 14 and 21 of the constitution of India, and on the alternate declaring that in the absence of a complaint under section 135 of the Customs Act the jurisdictional Magistrate cannot exercise any of the powers either under the customs Act or under the Bharatiya Nagarik suraksha sanhita 2023 offending/curtailing the liberty of the person produced before the Magistrate under section 104(2) of the Customs Act 1962.

For Petitioner(s): Mr.N.Murali Kumaran
Senior Counsel
for Mr.R.Gopinath

For Respondent(s): Mr.Sai Sruyan Tayi

ORDER

Today when the matter is taken up for hearing, the learned counsel appearing for the petitioner would submit that the relief sought for in this Writ Petition has become infructuous. He has also made an endorsement to that effect.



2. In view of the submission made by the learned counsel for the petitioner and also in view of the endorsement made, this Writ Petition is dismissed as infructuous. No costs. Consequently, connected Miscellaneous Petition is closed.

15-06-2026

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



WEB COPY

To

1. The Central Board Of Indirect Taxes And Customs
Rep By Its Joint Director, Directorate Of Revenue Intelligence, North Block,
Central Secretariat, New Delhi-110 001.
2. The Senior Intelligence Officer
Directorate Of Revenue Intelligence, Chennai Zonal Unit, Lakshmi Colony,
T.Nagar, Chennai-600 017.
3. The Senior Intelligence Officer
Directorate Of Revenue Intelligence, Indore Zonal Unit, First Floor,
Telephone, Exchange Building, Transport Nagar, Indore-452 001,
Madhyapradesh



WEB COPY

WP No. 23822 of 2



M.DHANDAPANI, J.

arr

WP No. 23822 of 2024

15-06-2026



WEB COPY

WP No. 23822 of 2

