



WEB COPY



W.P.Nos.25037 and 25043 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.06.2026

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THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.Nos.25037 and 25043 of 2023

And

W.M.P.Nos.24465, 24468, 24471 and 24472 of 2023

M/s.Timescan Logistics Pvt. Ltd.
(Represented by its Director, Shri.B.Jacob Anil Kumar)
Survey No.434B (Part), Mannur Village,
Sriperumbudur Taluk,
J Matadee Free Trade Warehousing Zone Pvt. Ltd.-SEZ,
Kancheepuram 602 105. ... Petitioner in W.P.25037 of 2023

Syed Javed Akhter,
Assistant Manager of M/s.Timescan Logistics Pvt. Ltd.
Survey No.434B (Part), Mannur Village,
Sriperumbudur Taluk,
J Matadee Free Trade Warehousing Zone Pvt. Ltd.-SEZ,
Kancheepuram 602 105. ... Petitioner in W.P.25043 of 2023

Vs.

- 1.The Commissioner of Customs,
Chennai – II Import Commissionerate,
No.60, Rajaji Salai, Custom House,
Chennai – 600 001.
- 2.The Additional Commissioner of Customs,
Group 5A,
No.60, Rajaji Salai, Custom House,
Chennai – 600 001.



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3. Development Commissioner,
MEPZ Special Economic Zone,
GST Road, Tambaram,
Chennai – 600 045.

... Respondents in both the W.Ps.

Common Prayer:

Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorari calling for the records pertaining to the impugned order-in-original No.101828/2023 dated 12.06.2023 of the second respondent and quash the same as far as the petitioners are concerned.

For Petitioners : Mr.A.Mohamed Ismail
For Respondents : Mr.Avinash Wadhwani
JSC

COMMON ORDER

The petitioners have filed these writ petitions seeking issuance of Writ of Certiorari calling for the records pertaining to the order-in-original No.101828/2023 dated 12.06.2023 of the second respondent and quash the same as far as the petitioners are concerned.

2.The learned counsel appearing for the petitioners submitted that as against the impugned order, there is effective appeal remedy



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available to the petitioners before the Commissioner of Customs [Appeals]. Hence, this Court, without going into the merits of the case, may grant liberty to the petitioners to exhaust the appeal remedy. The learned counsel further submitted that the period during which the writ petitions were 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 petitioners, this Court, without expressing any opinion on the merits of the case, permit the petitioners to file appeals before the Commissioner of Customs [Appeals]. The period during which the writ petitions were pending before this Court is excluded for the purpose of limitation.

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

09.06.2026

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Index: Yes/ No

Speaking Order: Yes/ No

NCC: Yes/ No

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M.DHANDAPANI,J.
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To

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- 2.The Additional Commissioner of Customs,
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