



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.04.2026

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.26066 of 2024
and WMP No.28477 of 2025

M/s.Sarveshwari Industries,
Represented by its Proprietor, Kamal Agarwal,
Shop at Ground Floor, P.No.353,
Bal Mukhand Khand, Giri Nagar,
Central Delhi, Delhi 110 001 : Petitioner

Vs.

- 1.The Additional Commissioner of Customs,
Import Commissionerate,
Office of the Commissioner of Customs,
Chennai II (Import), Custom House,
No.60, Rajaji Salai, Chennai 600 001.
- 2.The Commissioner of Customs (Appeals),
Custom House, 5th Floor, No.60, Rajaji Salai,
Chennai 600 001. : Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorari calling for the records of the impugned Order-in-Original No.105078/2024 dated 15.02.2024 in F.No.CUS/APR/MISC/2655/2022-GR.1, DIN No.20240273MX0000503875 Job No.105078/2024, on the file of 1st respondent and quash the same.



For Petitioner : Mr.A.K.Jayaraj

For Respondents : Mr.M.Santhanaraman,
Senior Panel Counsel,

ORDER

The present writ petition has been filed challenging impugned Order-in-Original No.105078/2024 dated 15.02.2024 in F.No.CUS/APR/MISC/2655/2022-GR.1, DIN No.20240273MX0000503875 Job No.105078/2024, on the file of first respondent.

2. After submitting for a brief while, learned counsel for petitioner would submit that liberty may be granted to petitioner to file an appeal, not objected to by learned Senior Penal Counsel for respondents.

3. In view thereof, this court is inclined to dispose of writ petition with following directions:

i) It is open to petitioner to file an appeal, within a period of four weeks from the date of receipt of a copy of this order.



ii) If any such appeal is filed, the same shall be admitted and entertained, subject to petitioner complying with all conditions including pre-deposit, if any.

4. Accordingly, writ petition stands disposed of. There will be no order as to costs. Consequently, connected miscellaneous petition is closed.

07.04.2026

Speaking (or) Non Speaking Order
Neutral Citation: Yes/No
mrn

To

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

2.The Commissioner of Customs (Appeals),
Custom House, 5th Floor, No.60, Rajaji Salai,
Chennai 600 001



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MOHAMMED SHAFFIQ, J.

(mrn)

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