IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-01-2026

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

WP No. 29798 of 2024
AND
WMP NO. 32489 OF 2024

1. Jameer Hasan

Petitioner(s)

Vs

1. The Commissioner Of
Customs(appeals-i)
3rd Floor New Customs House Gst
Road, Meenambakkam, Chennai-600
016

2.The Additional Commissioner Of
Customs(airport)
Air Cargo Complex, New Customs
House, Gst Road, Meenambakkam,
Chennai-600 027

Respondent(s)

PRAYER

Calling for the records of the first respondent herein in ORDER-IN-APPEAL-C.Cus.I No.393/2023 dated 30.11.2023 in original suit ORDER -IN-ORIGINAL in O.S.No.22/2022-23 in O.S.No.487/2021-AIU dated 13.4.2022 on the file of the second respondent and quash the same and to pass an order of direction directing the respondents to provide 16 nos of Refurbhished Laptops 20 nos of china Verta phone, 50 nos of HZ EARLOOP ZB92, 1 NO.of I phone 13 pro-128 GB, 4 nos of I phone 13 pro 256 GB and 8 nos of refurbished I phones totally valued at Rs.20,63,000/-(Twenty Lakh sixty three thousand only) without imposition of any Redemption fine and penalty to the petitioner.

For Petitioner(s): Mr.A.Sathiya Prakash

For Respondent(s): M/s. Anu Ganesan, Jsc

ORDER

This writ petition has been filed challenging the impugned order dated 30.11.2023 passed by the first respondent in order in appeal.

2. This writ petition was filed before this Court only in the month of September, 2024, though the impugned order is dated 30.11.2023. Admittedly, there is a revisional remedy available to the petitioner before the competent authority as per the provisions of the Customs Act if aggrieved by the impugned order dated 30.11.2023 passed in the order in appeal.

3. In the counter filed by the respondents before this Court, they have categorically stated that this writ petition is not maintainable in view of the statutory revisional remedy available to the petitioner if aggrieved by the impugned order in appeal dated 30.11.2023.

4. It is also to be noted that the petitioner has also not filed this writ petition within the statutory period provided under the Customs Act for preferring the revision if aggrieved by the impugned order in appeal dated 30.11.2023.

5. Section 129DD of the Customs Act prescribes three months period for the petitioner to file a revision if aggrieved by the order in appeal dated

30.11.2023. The said provision also enables the petitioner to file the revision by an extended period of three months provided the delay is condoned by the revisional authority on the petitioner showing sufficient cause. Admittedly, the petitioner has not filed this writ petition within the maximum period of six months provided under Section 129DD of the Customs Act for filing a revision before the competent authority if aggrieved by the impugned order in appeal dated 30.11.2023. Therefore, the question of entertaining this writ petition at this belated stage is in violation of the provisions of the Customs Act.

6. In the result, there is no merit in this writ petition. Accordingly, this writ petition is dismissed. No Costs. Consequently, connected miscellaneous petition is closed.

06-01-2026

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

To

1.The Commissioner Of Customs(appeals-i)
3rd Floor New Customs House Gst Road, Meenambakkam, Chennai-600 016

2.The Additional Commissioner Of Customs(airport)
Air Cargo Complex, New Customs House, Gst Road, Meenambakkam, Chennai-600 027

ABDUL QUDDHOSE J.

ab

**WP No. 29798 of 2024
AND WMP NO. 32489
OF 2024**

06-01-2026