



WEB COPY

WP No. 32063 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No. 32063 of 2024

C.Magudapathy

..Petitioner

Vs

1. The Commissioner of Customs,
Chennai-IV Commissionerate,
(Port-Export),
Custom House, 60 Rajaji Salai,
Chennai-600 001.
2. The Additional Commissioner of Customs,
(Port-Export)
Custom House, 60,
Rajaji Salai,
Chennai-600 001.
3. The Assistant Commissioner of Customs,
O/o The Commissioner of Customs,
Chennai I, Commissionerate,
60 Rajaji Salai, Chennai-600 001.
4. The Additional Director,
Directorate of Revenue Intelligence
Chennai Zonal Unit, Govt. of India,
Department of Revenue,
Ministry of Finance, 27 G.N.Chetty Road,
T.Nagar, Chennai-600 017.

..Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India,
to issue a Writ of Mandamus, directing respondents, more particularly, 3rd and



4th respondents to act on petitioner's application dated 22.04.2024, cause return / refund of penalty of Rs.2 lakhs paid and sum of Rs.3,44,000/- seized from the residence of petitioner by officers of 4th respondent on 19.9.2010 which was subsequently confiscated under Section 121 of the Customs Act, 1962 vide order of 2nd respondent dated 10.04.2012 which had been vacated and set aside by order of the Commissioner of Customs (Appeals) vide OIA C.Cus No.1106 of 2013 dated 12.8.2013 with appropriate interest from the date of deposit/ confiscation till their actual refund and disbursal.

For Petitioner : Mr.B.Satish Sundar

For Respondents: Mr.Santhanaraman
Senior Standing Counsel
for R1 to R3

Ms.S.Aswini
for R4

ORDER

The present writ petition has been filed for a direction to respondents 3 and 4 to act on petitioner's application dated 22.04.2024, cause return / refund of penalty of Rs.2 lakhs paid and sum of Rs.3,44,000/- seized from the residence of petitioner by officers of 4th respondent on 19.9.2010 which was subsequently confiscated under Section 121 of the Customs Act, 1962 vide order of 2nd respondent dated 10.04.2012 which had been vacated and set aside by order of Commissioner of Customs (Appeals) vide OIA C.Cus No.1106 of 2013 dated 12.8.2013 with appropriate interest from the date of deposit/



confiscation till their actual refund and disbursal.

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2. Though there have been subsequent appeals preferred by petitioner as well as Revenue, the same may not be relevant to be referred to herein for the purpose of disposing of this writ petition, since prayer is for a limited purpose to direct respondents to return/refund penalty and amounts seized, by considering petitioner's application dated 22.04.2024.

3. Learned counsel for respondents would submit that petitioner's application dated 22.04.2024 would be considered, keeping in view the relevant orders, after affording petitioner an opportunity of hearing, within a time frame to be fixed by this Court, which was agreed to by learned counsel for petitioner.

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

i) There shall be a direction to respondents, to consider application dated 22.04.2024, keeping in view the relevant orders and pass appropriate orders, in accordance with law, after affording an opportunity of hearing to petitioner, within a period of six weeks from the date of receipt of a copy of this order.



5. Accordingly, the writ petition stands disposed of. There will be no order as to costs.

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

MRN

To

1. The Commissioner of Customs,
Chennai-IV Commissionerate (port-export) Custom House,
60 Rajaji Salai, Chennai-600 001.
2. The Additional Commissionr of Customs,
(port-export) Custom House,
60, Rajaji Salai, Chennai-600 001.
3. The Assistant Commissioner of Customs,
O/o the Commissioner of Customs Chennai IV,
Commissionerate, 60 Rajaji Salai, Chennai-01.
4. The Additional Director,
Directorate of Revenue Intelligence Chennai Zonal Unit,
Govt. Of India, Department of Revenue Ministry of Finance,
27 G.N.Chetty Road, T.Nagar, Chennai-600 017.



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MOHAMMED SHAFFIQ, J.

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