IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-02-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

WA No. 363 of 2026
AND
CMP NO. 3193 OF 2026

Noorul Ayin

W/o. Shri Halikul Rahuman, 2/365-B, Pattakkal

Street, Adiakkamangalam Post, Tiruvarur 611 101

..Appellant(s)

Vs

1. The commissioner of Customs (Appeals-I)
   3rd Floor New Custom House,
   GST Road,
   Meeambakkam,
   Chennai 16.
2. The Joint Commissioner of Customs
   (Adjudication -Air)
   Customs-Airport Commissioner,
   Meenambakkam, Chennai 27.

..Respondent(s)

APPEAL filed under Clause 15 of the Letters Patent to allow the Writ appeal by setting aside the impugned order 19.11.2025 passed in WP.No. 43926/2025 passed by the Honble Court.

For Appellant(s): Mr.Hari Radhakrishnan

For Respondent(s): Mr.M.Santhanaraman Senior Panel Consel

JUDGMENT

(Judgment of the Court was delivered by Dr.Anita Sumanth J.)

Mr.M.Santhanaraman, learned Senior Panel Counsel accepts notice for the respondents and is armed with necessary instructions to enable a final disposal of this matter. Hence, by consent expressed by both learned counsel, final orders are passed in this Writ Appeal even at the stage of admission.

2. The appellant challenges an order passed by the Writ Court on 19.11.2025. The challenge before the Writ Court was to an appellate order passed by the Commissioner of Customs (Appeals-I)/R1 on 01.04.2024. A further direction was sought to the second respondent – Joint Commissioner of Customs (Adjudication -Air)/R2 to release the seized goods on payment of redemption fine under Section 125 of the Customs Act, 1962 (in short 'Act') for the purpose of re-export. The Writ Petition was dismissed confirming the appellate order.

3. The appellate order was, in fact, subject to another appeal before the Customs, Excise and Service Tax Appellate Tribunal (in short 'Cestat'/'Tribunal'), which, by order dated 08.04.2025 returned the appeal as being defective as the proper statutory remedy was by way of revision before

the Central Government under Section 129DD of the Act. The order of the Cestat was not challenged and rightly so, as the Cestat is not a proper forum for the appellant to have approached.

4. The sequence of events assumes some importance in this matter. The original order of adjudication had been passed on 11.12.2023, as against which, the appellant had filed a first appeal before R1, which was dismissed on 01.04.2024. As against the order of the first appellate authority, the Act provides for a revision under Section 129DD before the Central Government, to be filed within a period of 90 days with a further condonable period of 90 days.

5. There is no condonation permissible beyond the aforesaid period of 90 plus 90 days. The appellant had approached the Cestat belatedly on 18.11.2024 and that appeal had come to be rejected as defective by order of the Cestat dated 08.04.2025. Even at that stage, the petitioner has only further delayed the matter and the Writ Petition was instituted only in October, 2025.

6. Before us, Mr.Hari Radhakrishnan, learned counsel for the appellant would submit that the reasons for the delay were medical, in that, the appellant was suffering from cervical cancer. A perusal of the order of the Writ Court and the records placed before us does not indicate anywhere that the appellant had been diagnosed with cervical cancer. The Writ affidavit also does not say so. When probed, our attention is drawn to the medical records which indicate

that the appellant was under treatment for Cervicitis and had undergone a laparoscopic surgery. Hence, the statement of the appellant before us to the effect that the appellant had diagnosed with cervical cancer and consequent treatment is factually erroneous.

7. The Writ Court has dealt with the justification that was placed before it, and finding it inadequate to explain the delay has rejected the same. There is nothing placed before us that would persuade us to take a different view. To reiterate, the first appellate order was passed on 01.04.2024 and even if the Cestat had been the proper authority, the appeal had been instituted belatedly with a petition for condonation. That appeal has come to be rejected on 08.04.2025.

8. At least had the appellant thereafter approached the Writ Court in a timely fashion, there might have been some avenue to intervene. However, the Writ Petition was instituted only in October, 2025 after a period of five months. Reliance on the laparoscopic surgery that took place in 2024 would not, in these circumstances, come to the aid of the appellant.

9. Incidentally, the merit of the matter concerns seizure of 190 grams of gold jewellery that had been brought in by the appellant on her person on an International flight from Dubai which arrived in Chennai on 12.06.2023.

10. In light of the discussion as aforesaid, we find nothing untoward in the order of the Writ Court and confirm the same. This Writ Appeal and the connected Miscellaneous Petition are dismissed. No costs.

(A.S.M.,J.) (M.S.K.,J.)

18-02-2026

Index: Yes/No

Speaking order

Neutral Citation: Yes

SL

To

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