



W.P(MD)No.16405 of 2026

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 16.06.2026

CORAM

THE HONOURABLE MR JUSTICE D.BHARATHA CHAKRAVARTHY

W.P(MD)No.16405 of 2026

and

W.M.P.(MD).Nos.12247 and 12246 of 2026

Abdul Janeez Riasur Rahman

... Petitioner

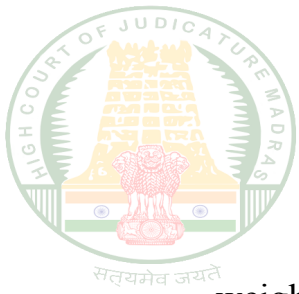
Vs.

1. The Commissioner of Customs (Appeal),
Office of the Commissioner of GST and Central Excise (Appeals),
Coimbatore,
Circuit Office,
Tiruchirappalli - 620 001.

2. The Joint Commissioner of Customs,
Office of the Commissioner of Customs (Preventive),
No.1, Williams Road,
Tiruchirappalli 620 001.

...Respondents

Prayer: Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorarified Mandamus calling for the records relating to the impugned proceedings of the 1st respondent in Order-in-Appeal No.01/2026-TRY(CUS)-APP dated 27.01.2026, and quash the same as illegal insofar as it imposes redemption fine of Rs.2,50,000/- and penalty of Rs.1,00,000/- and consequently direct the respondents to release the seized gold chains



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weighing 149 grams, Samsung Galaxy S22 Ultra mobile phone and Dell laptop to the petitioner on payment of applicable customs duty within a time frame fixed by this Honble Court and pass such further or other orders as this Honble court may deem fit and proper in the circumstances of this case and thus render justice.

For Petitioner	: Mr.B.Rukmani
For R1 & R2	: Mr.R.Gowri Shankar Senior Standing Counsel

ORDER

The present writ petition has been filed for the following relief:-

“Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a Writ of Certiorarified Mandamus calling for the records relating to the impugned proceedings of the 1st respondent in Order-in-Appeal No. 01/2026-TRY(CUS)-APP dated 27.01.2026, and quash the same as illegal insofar as it imposes redemption fine of Rs.2,50,000/- and penalty of Rs.1,00,000/- and consequently direct the respondents to release the seized gold chains weighing 149 grams, Samsung Galaxy S22 Ultra mobile phone and Dell laptop to the petitioner on payment of applicable customs duty within a time frame fixed by this Honble Court and pass such further or other orders as this Honble court may deem fit and proper in the circumstances of this case and thus render justice.”



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2. Heard M/s.B.Rukmani, learned counsel appearing for the petitioner and Mr.R.Gowri Shankar, learned Senior Standing Counsel, who takes notice on behalf of the respondents.

3. The case of the petitioner is that, pursuant to the imposition of a penalty against the petitioner by an Order-in-Original, the petitioner preferred an appeal which also came to be dismissed on 27.01.2026.

4. The learned counsel appearing for the petitioner by drawing attention to paragraph 10.3 of the impugned order would submit that when the finding itself is that the petitioner is eligible to carry the goods, the impugned orders are unjustified.

5. Per contra, the learned Senior Standing Counsel appearing on behalf of the respondents would submit that the petitioner has an efficacious alternative remedy of appeal under Section 129A of the Customs Act, 1962.



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6. I have considered the rival submissions made on either side and perused the materials available on record.

7. The contention raised by the learned counsel appearing for the petitioner can very well be raised before the appellate authority under the statutory remedy provided under the Act.

8. Considering the fact that the petitioner has been knocking the doors of this Court, if an appeal is filed within one week from the date of receipt of a web copy of the order, the same shall be treated as having been filed within the period of limitation.

9. The writ petition is disposed of with the above observations and directions. No costs. Consequently, connected miscellaneous petitions are closed.

16.06.2026

Neutral Citation: No
rgm



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