IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:11.06.2026

CORAM:

THE HON'BLE MR. JUSTICE M. DHANDAPANI

W.P. Nos.6802 of 2023, 15466 and 15610 of 2024
and
W.M.P. Nos.6898 of 2023, 17000, 16808 and 16810 of 2024

Shri Amjath Khan
Director M/s.Lotus Castle Exports Pvt Ltd.,
No.5, 2nd Cross Street, VOC Nagar, Anna Nagar,
Chennai- 600 102.

..Petitioner(s) in
W.P. No.6802 of 2023

Vs

The Additional Commissioner of Customs (Gr.5)
Air Cargo Commissionerate, Chennai VII
O/o.The Principal Commissioner of Customs
New Custom House, Air Cargo Complex,
Chennai-600 027.

..Respondent(s) in W.P.
No.6802 of 2023

P.Arunkumar
Director, M/s. Aala Shipping Services Pvt. Ltd.,
No.2/3, Mukku Street, 2nd Floor, Kosapet,
Purasaiwalkam, Chennai-012.

..Petitioner(s) in
W.P. No.15466 of 2024

Vs

1. The Commissioner Of Customs(Appeals-I)
   3rd Floor, New Custom House, GST Road,
   Meenambakkam, Chennai-027.

2. The Addl. Commissioner of Customs (Gr.5)

O/o.The Principal Commissioner of Customs
(Air Cargo) New Customs House, Chennai
VII Commissionerate Air Cargo Complex,
Meenambakkam, Chennai-027.

..Respondent(s) in
W.P. No.15466 of 2024

G.Girish
M/s. ICH Logistics Pvt. Ltd.,
Office No. 102,
No. 61 Building No. 264 3rd Floor,
"Om Sri Sairam Plaza", Thambu Chetty Street,
Mannady, Chennai 01.

..Petitioner(s) in
W.P. No.15610 of 2024

Vs

The Additional Commissioner of Customs
Import Commissionerate,
O/o. The Commissioner of Customs, Chennai II
(Import) Customs House, No. 60 Rajaji Salai
Chennai 01

..Respondent(s) in
W.P. No.15610 of 2024

Prayer in W.P. No.6802 of 2023: Writ Petition filed under Article 226 of the Constitution of India to issue Writ of Certiorari by Mandamus to call for the records pertaining to the impugned exparte order in Original No. 86/ 2023 dated 04.02.2023 passed by the respondent herein and to quash the same, to the extent of order passed as against the Petitioner at para 42 (V) and (Vi) of the impugned order, in so far as, the said exparte impugned order has been passed by the respondent without affording an opportunity of personal hearing and also by not considering the reply dated 09.05.2022 furnished by the Petitioner to the show cause notice dated 16.04.2022, which is in clear violation to the principles of natural justice, authority of law and also violating the fundamental rights guaranteed to the petitioner in terms of Art.19 (1) (g) and 301 of the Constitution of India and to pass.

Prayer in W.P. No.15466 of 2024: Writ Petition filed under Article 226 of the Constitution of India to issue Writ of Certiorari Calling for the records pertaining to order in Appeal No.C.Cus. I / 206 / 2024 dated 26.03.2024, passed by the 1st respondent herein and to quash the same, in so far as , the said impugned order passed by the 1st respondent is without jurisdiction and authority of law and in clear violation to the principal of natural justice and also against the various judicial pronouncements and to pass.

Prayer in W.P. No.15610 of 2024: Writ Petition filed under Article 226 of the Constitution of India to issue Writ of Certiorari calling for the records pertaining to the impugned order in original No. 106409/ 2024 dated 25.04.2024 passed by the respondent herein and to quash the same to the extent of order passed as against the petitioner at para 37(v) of the impugned order, thereby imposing a penalty of Rs. 2,00,000/- u/s. 112(a) of the Customs Act, as the said impugned order is passed without jurisdiction and authority of law and in excess of the powers conferred with the respondent and also against the provisions of the customs Act and also against the various judicial pronouncements and also in clear violation to the principles of natural justice and to pass.

In all W.P.s:-

For Petitioner : Mr.S. Baskaran
For Respondents : Mr.M. Santhanaraman
Senior Standing Counsel

COMMON ORDER

Since the issues involved in these writ petitions arise out of proceedings initiated under the Customs Act and which are concern about the imposition of penalties against the petitioners, all the writ petitions are taken up together and disposed of by way of common order.

2. W.P.No.6802 of 2023 has been filed by the petitioner, an erstwhile Director of M/s. Lotus Castle Pvt. Ltd., challenging the order dated 04.02.2023 imposing penalty under the Customs Act in connection with the import of gold consignments by the company. The petitioner claims that the order was passed without affording adequate opportunity of personal hearing.

3. W.P.No.15466 of 2024 challenges Order-in-Appeal No.C.Cus.I/206/2024 dated 26.03.2024 confirming the penalties imposed upon the petitioner in relation to the import consignment of M/s. Lotus Castle Exports Pvt. Ltd. It is the contention that the impugned order passed by the 1st respondent/appellate authority is without jurisdiction and without authority of law and leads to gross violation of principles of natural justice.

4. W.P.No.15610 of 2024 challenges Order-in-Original No.106409/2024 dated 25.04.2024 imposing penalty under Section 112(a) of the Customs Act in connection with the import made by M/s. GRP Cashews. The petitioner contends that the only allegation against him is non-verification of KYC particulars and that no specific role attracting penalty under the Customs Act has been established.

5. Learned counsel for the petitioners submitted that adequate opportunity of hearing was not afforded before passing the impugned orders. Firstly, he submitted that the mandatory requirements under Section 122A of the Customs Act and the CBEC Circular relating to personal hearing were not followed. He further submitted insofar as the petitioner in W.P. No.6802 of 2023 is concerned, he was unable to participate in the proceedings on account of medical reasons.

6. Drawing the attention of this Court to earlier proceedings, where orders of interim stay were granted, he submitted that the authorities concerned / respondents have not considered the grounds raised by the respective petitioners. In all, it is the argument of the learned counsel that no effective opportunity of personal hearing was afforded before passing the impugned orders and therefore, the impugned orders imposing penalty are unsustainable and illegal. On the aforesaid score, he prayed before this Court to set aside the orders impugned herein, they are dated 04.02.2023, 26.03.2024 and 25.04.2024 respectively as well as prayed for allowing of these writ petitions.

7. Per contra, learned Senior Standing Counsel appearing for the respondents submitted that petitioners are having an alternate remedy before the appellate /revisional authority in terms of Customs Act, 1962 and without

availing such remedy, the petitioners have come forward with these writ petitions which are not sustainable. Hence, he prays for dismissal of these writ petitions.

8. Heard the rival submissions made by learned counsel on both sides and perused the entire materials.

9. As rightly pointed by the learned Senior Standing Counsel appearing for the respondents that in terms of Customs Act, the petitioners are having an effective appeal remedy before the appellate Authority. Without approaching the appellate authority, the petitioners have filed these writ petitions, which are impermissible and, therefore, this Court is not inclined to accede to the prayer of the petitioners.

10. In view of the above, without expressing any opinion on the merits of the rival contentions, this Court issues the following directions :-

i) The petitioners are granted liberty to avail the statutory appellate / revisional remedy as provided in the Customs Act before the appropriate authority.

ii) If such appeals / revision is filed, the appropriate authority shall consider the same on their own merits and in accordance with law. This Court makes it clear that the period from the date of filing till the date of receipt of a copy of this order shall stand excluded for the purpose of computing the period of limitation for filing the respective appeals / revision.

11. With the above directions, these writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

11.06.2026

Index : Yes / No
Speaking Order / Non-speaking order
Neutral Citation Case : Yes / No
vsi2

M. DHANDAPANI, J.

vsi2

To :

1. The Additional Commissioner
Chennai IV Commissionerate,
Customs House, No.60, Rajaji Salai,
Chennai-600 001.

2. The Commissioner Of Customs(Appeals-I)
3rd Floor, New Custom House, GST Road,
Meenambakkam, Chennai-027.

3. The Addl. Commissioner of Customs (Gr.5)
O/o.The Principal Commissioner of Customs (Air Cargo) New Customs House,
Chennai VII Commissionerate Air Cargo Complex, Meenambakkam,
Chennai-027.

4. The Additional Commissioner of Customs
Import Commissionerate,
O/o. The Commissioner of Customs,
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