IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-06-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

WP Nos. 12904 & 15670 of 2024
and W.M.P.Nos.14063, 14064 & 17068 of 2024

W.P.No.12904 of 2024

M/s.Unique Line,
New No. 14 Old No.10 Third Floor,
Jaffer Syrang Street Chennai 01,
By Its Proprietor A.Prabhakaran

..Petitioner(s)

Vs

1. The Commissioner Of Customs
   (Appeals II)
   No. 60 Rajaji Salai Customs House,
   Chennai- 01.

2. The Additional Commissioner of Customs
   Chennai Iv Commissionerate, No. 60 Rajaji
   Salai Customs House, Chennai 01

..Respondent(s)

Prayer : Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records pertaining to Order in Appeal Seaport. C.Cus.II No. 202/2024 dated 04.03.2024 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 against the provisions of the Customs Act and in clear violation to the principal of natural justice and also against the various judicial pronouncements.

W.P.No.15670 of 2024

M/s.Aristo Shipping Services
No.20. Narayanappa Street
Room no.3, 1st Floor, Mannady
Chennai- 600 001
Rep. By its Partner Mr.S.Lakshmipathy

..Petitioner(s)

Vs

1. The Commissioner Of Customs
(Appeals II)
No. 60 Rajaji Salai Customs House,
Chennai- 01.

2.The Additional Commissioner of Customs
Chennai Iv Commissionerate,
No. 60 Rajaji Salai Customs House,
Chennai 01.

..Respondent(s)

Prayer : Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records pertaining to Order in Appeal Seaport. C.Cus.II No.315/2024 dated 31.03.2024 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 provisions of Law and various judicial pronouncements.

(In both the Writ Petitions)

For Petitioner(s): Mr.S.Baskaran

For Respondent(s): M/s. S.R. Sundar
In W.P.No.12904 of 2024
Ms.Anu Ganesan, Standing Counsel
In W.P.No.15670 of 2024

ORDER

Since the issue involved in both the Writ Petitions are one and the same, these Writ Petitions are taken up for final disposal by way of this common order.

2. The above Writ Petitions have been filed challenging the orders passed by the Commissioner of Customs (Appeals II), Chennai whereby the penalties had been imposed on the petitioners under Section 114(iii) & 112(a) of the Customs Act, 1962 alleging misdeclaration of the description of the subject consignments.

3. Facts in W.P.No.12904 of 2024

i) It is the case of the petitioner that the investing authorities intercepted the export consignment covered under shipping bill nos.(i)3984398 (ii) 3982770 and (iii) 3983402 all dated 06.05.2019. The said goods were declared as "Organic Herbal Plinth Filing Termiticide". Upon examination, the authorities found that the description and quantity of the goods tallied with the paticulars declared with the shipping bills. However, alleging that the exporter had deliberately mis-declared the export goods with an intention to claim undue amount of CGST, a show cause was issued proposing the imposition of penalties under Section 114 (iii) of Customs Act, 1962.

ii) Though the petitioner had submitted a detailed explanation to the show cause notice, the 2nd respondent had proceeded to pass the order in original dated 16.3.2022 thereby imposing penalty under Section 114 (iii) of the Customs Act, 1962. Aggrieved by the said order, the petitioner preferred an appeal before the Appellate authority/1st respondent. The Appellate Authority, after adjudication, by impugned order dated 04.03.2024 confirmed the findings recorded by the 2nd respondent. Aggrieved by the concurrent findings of the authorities, the present Writ Petition has been filed.

4. Facts in W.P.No.15670 of 2024

i) It is the case of the petitioner that the investing authorities intercepted the import consignment covered under shipping bill no.4866506 dated 19.01.2018. The said goods were declared as "Waist Belt with Buckle ". Upon examination, the authorities found that the imported had misdeclared the description of the imported goods as unbranded one though the some of the goods were branded one thereby infringing IPR violations. However, alleging that the importer had deliberately mis-declared the imported goods, a show cause was issued proposing the imposition of penalties under Section 112 (a) of the Customs Act, 1962.

ii) Consequently, the 2nd respondent passed an order in original dated 13.06.2019 thereby imposing penalty under Section 112 (a) of the Customs Act, 1962. Aggrieved by the said order, the petitioner preferred an appeal before the

Appellate authority/1st respondent. The Appellate Authority, after adjudication, by impugned order dated 31.03.2024 confirmed the findings recorded by the 2nd respondent. Aggrieved by the concurrent findings of the authorities, the present Writ Petition has been filed.

5. This Court, heard the learned counsel appearing on either side and perused the materials available on record.

6. Though very many grounds have been raised by the leraned counsel for the petitioners, the impugned orders are appealable under Section 128-A(1) of the Customs Act before the Excise & Service Tax Appellate Tribunal (CESTAT). Without exhausting the said appellate remedy filing of Writ Petitions before this Court is wholly unsustainable. Therefore, no interference with the impugned orders is called for.

7. Accordingly, the Writ Petitions are disposed of with liberty to the petitioners to canvass all the contentions raised in the present Writ Petitions before the appellate authority so as to enable the authority to decide the issue on merits and in accordance with law. However, it is made clear that the period during which the Writ Petitions remained before this Court shall be excluded for the purpose of computing the period of limitation. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions are closed.

18-06-2026

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

M.DHANDAPANI, J.

NHS

To

1. The Commissioner Of Customs
   (Appeals II)
   No. 60 Rajaji Salai Customs House, Chennai 01

2. The Additional Commissioner Of Customs
   Chennai IV Commissionerate,
   No. 60 Rajaji Salai Customs House,
   Chennai – 01.

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