



W.P.No.4342 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.02.2026

CORAM

THE HONOURABLE MR JUSTICE ABDUL QUDDHOSE

W.P.No.4342 of 2025

and

W.M.P.Nos.4860, 4861, 4863 & 4865 of 2025

M/s.Orange Cargo Solutions Pvt Ltd.,
Represented by its Director,
Mr.R.Sundeeep,
New No.125, H B Estate,
3rd Floor, Linghi Chetty Street,
Chennai – 600 001.

... Petitioner

Vs.

1.The Additional Commissioner of Customs,
Chennai IV Commissionerate,
Custom House, 60, Rajaji Salai,
Chennai – 600 001.

2.The Deputy Commissioner of Customs,
Arrear Recovery Cell, Export Commissionerate,
Custom House, 60, Rajaji Salai,
Chennai – 600 001.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari, call for the records pertaining to the impugned Order-in-Original No.87530/2022 dated 24.01.2022 passed by the 1st respondent in F.No.Adjn/DRI/CZU/54/2020-CH-IV and the consequent impugned recovery notice dated 23.09.2024 from the 2nd respondent in F.No.GEN/TAR/Misc/576/2024-ARC and quash the same.



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For Petitioner : Mr.R.Sethu Prabakaran
for M/s.Hari Radhakrishnan

For Respondents : Mr.K.Umesh Rao
Junior Standing Counsel

ORDER

This writ petition has been filed by the petitioner challenging the impugned order-in-original dated 24.01.2022 passed by the 1st respondent on the ground that the petitioner had no knowledge about the same.

2. According to the petitioner, the order-in-original was served on their Manager, who did not inform the person in-charge of the petitioner company.

3. The learned counsel for the petitioner, on instructions has also submitted before this Court that, without prejudice to the petitioner's rights and contentions, the petitioner is willing to deposit the entire amount as determined under the impugned order-in-original with the respondents, provided that the petitioner is allowed to file a statutory appeal before the competent authority by this Court.



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4. A counter affidavit has been filed by the respondents stating that there is an inordinate delay on the part of the petitioner in filing the statutory appeal and no sufficient cause has been shown by the petitioner for filing the appeal at this belated stage.

5. In order to see whether the claim of the petitioner that they did not receive the impugned order-in-original is a genuine one or not and without expressing any opinion on the merits of the petitioner's contentions with regard to the same, this Court had directed the petitioner to file an affidavit before this Court stating that the petitioner is not involved in any other customs violation excepting for the case on hand.

6. As directed by this Court, the petitioner has also filed an affidavit stating that excepting for the case on hand, the petitioner is not facing any other case involving any violation under the Customs Act.

7. The petitioner categorically contends before this Court that they did not receive the impugned order-in-original and they have also filed an affidavit before this Court stating that excepting for the case on hand, they were not involved in any other violations committed under the



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Customs Act and they have also given an undertaking before this Court that they shall deposit the entire amount as determined in the impugned order-in-original with the respondents. After considering the aforesaid statements made by the petitioner, this Court in the interest of justice, is inclined to grant liberty to the petitioner to prefer the statutory appeal as against the impugned order-in-original before the Commissioner of Customs (Appeals) subject to the condition that the petitioner deposits the entire amount as determined under the impugned order-in-original with the respondents, within a time frame to be fixed by this Court and on receipt of the said amount, the appropriate Commissioner of Customs (Appeals) shall entertain the said appeal and decide the same on merits and in accordance with law.

8. For the foregoing reasons, the petitioner is directed to deposit with the respondents the entire sum of money as determined under the impugned order-in-original, within a period of four (4) weeks from the date of receipt of a copy of this order. On receipt of the said sum by the respondents within the stipulated time, the petitioner is directed to file the statutory appeal before the appropriate Commissioner of Customs (Appeals), within a period of one (1) week from the date on making such



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deposit and the said Commissioner of Customs (Appeals) shall entertain the said appeal and decide the same, on merits and in accordance with law as expeditiously as possible. However, it is made clear that the amount directed to be deposited by the petitioner with the respondents is only to enable the petitioner to file the statutory appeal and is without prejudice to the petitioner's rights and contentions in the statutory appeal.

9. With the above directions, this Writ Petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

17.02.2026

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

To

- 1.The Additional Commissioner of Customs,
Chennai IV Commissionerate,
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Chennai – 600 001.
- 2.The Deputy Commissioner of Customs,
Arrear Recovery Cell, Export Commissionerate,
Custom House, 60, Rajaji Salai,
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ABDUL QUDDHOSE, J.

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