IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 18-06-2026**

CORAM

**THE HON'BLE MR JUSTICE M.DHANDAPANI**

**WP Nos. 32588, 32996, 11989, 14854 & 18226 of 2023**
**& W.M.P.Nos.2971, 17421, 14854, 14426, 11842, 32177, 14428, 32694 & 17420 of 2023**

**W.P.No.32588 of 2023**

Mr. B.Premkumar
Prop . M/s. Sai Krishna Logistics, Ndr
Infrastrucutre Private Ltd., Nandiambakkam Port
Road, Nandhiyambakkam Village, Minjur
Panchayat Union, Ponneri Tk, Thiruvallur Dist.,
Tamil Nadu 600 120 ..Petitioner(s)

Vs

The Additional Commissioner
Of Customs, Chennai SEZ And FTWZ,
Chennai Preventive Commissionerate,
Custom House, 60 Rajaji Salai,
Chennai – 600 001.
..Respondent(s)

**Prayer:** Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari to call for the records connected with the impugned Order- In- Original No. 101967/ 2023 dated 29.05.2023 passed by the respondent herein, and to quash the same for having been passed contrary to law and in gross violation to the principles of natural justice, committing gross judicial improprietory.

For Petitioner(s): Mr.N.Viswanathan

For Respondent(s): Mr.Nalinidhar, Junior Panel Counsel

**COMMON ORDER**

Since the issue involved in all the writ petitions being one and the same, all the Petitions are disposed of by way of this Common Order.

2. The above writ petitions have been filed challenging the orders passed by the respondents thereby imposing penalties under relevant provisions of the Customs Act, 1962 alleging that the petitioners were involved in illicit import of the subject goods.

3. **Facts in W.P.Nos.32588 & 32996 of 2026**

It is the case of the petitioners that imported Areca Nuts under the guise of Knitted Fabrics through Containers from Singapore. Upon examination of the containers, the Customs authorities found that they contained areca nuts resulting in detention of the consignments on the ground of misdeclaration of the description of the imported goods. Following a detailed investigation, the respondents passed the impugned orders on the ground that the petitioners had facilitated the illicit import of 'Areca nuts' by arranging suppliers at Singapore. Consequently, penalties were imposed on the petitioners under Sections 112 (a) & (b) and 114-AA of the Customs Act, 1962. Aggrieved by said order, the petitioners have filed the present writ petitionss.

4. **Facts in W.P.Nos.11989, 14854 & 18226 of 2026**

The petitioners imported six numbers of gold bars of foreign origin weighing 6000 grams worth about Rs.2,97,24,000/- under the guise of "Tricraft Abrasives Grinding Wheels" vide Bill of Entry No.61846961806 dated 22.01.2022 through Containers from Singapore. Upon examination of the containers, the Customs authorities found that they contained foreign gold bars resulting in detention of the consignments on the ground of misdeclaration of the description of the imported goods. Following a detailed investigation, the respondents passed the impugned order dated 29.05.2023 alleging that the petitioners were involved in illicit import of gold bars of foreign origin from Singapore. Consequently, penalties were imposed on the petitioners under Sections 111(d), 111(f) and 111(i), 112 (a) & (b) and 114-AA of the Customs Act, 1962. Aggrieved by said order, the petitioners have filed the present Writ Petitions.

5. Learned counsel appearing for the petitioner submitted that the petitioners had no connection with the imported goods. It was further contended that the respondent acted in excess of jurisdiction in imposing penalties under Sections 111(d), 111(f) and 111(i), 112 (a) & (b) and 114-AA as neither the show cause notices nor the impugned orders specifies the role or the acts attributed to the petitioners that would attract the aforesaid provisions. On this sole ground, the petitioners had challenged the impugned orders and accordingly, it is prayed for passing appropriate orders.

6. Learned counsel appearing for the respondents reiterated the averments set out in the counter affidavit and submitted that the impugned order is appealable under Section 128 of the Customs Act, 1962 before the Commissioner of Customs (Appeals). Without exhausting the said appellate remedy filing of writ petitionss before this Court is wholly unsustainable. Therefore, no interference with the impugned order is called for. Accordingly, he prayed for dismissal of the writ petitionss.

7. Having regard to the facts and circumstances of the case and taking into consideration the effective remedy of appeal available under Section 128 of the Customs Act, 1962 against the impugned order, this Court is of the considered view that expressing any opinion on the merits of the case at this stage would adversely affect the interest of both the petitioners as well as the respondents.

8. Accordingly, the writ petitionss are disposed of granting liberty to the petitioners to canvass all the contentions raised in the present writ petitionss 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 petitionss 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**

Neutral Citation: Yes/No
NHS

**Note to Registry:**

Registry is directed to incorporate all the cause title along with the prayer in the drafted order while issuing order copy to the parties.

To

1. The Additional Commissioner
Of Customs, Chennai SEZ And FTWZ,
Chennai Preventive Commissionerate,
Custom House, 60 Rajaji Salai,
Chennai – 600 001.

2. The Joint Commissioner of Customs, Group 1-4
New Custom House, Air Cargo Complex,
Meenambakkam, Chennai-600 027.

**M.DHANDAPANI, J.**

**NHS**

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