



WEB COPY

WP No. 19918 of



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

CORAM

THE HON'BLE MR JUSTICE M.DHANDAPANI

WP No. 19918 of 2026

M/s. Sawalka Kel Pvt. Ltd.,
(IEC No. 0202020185),
Through its Authorised signatory,
Having its office at 5/232
MM kovil Street, Seneer Kuppam,
Poonamallee, Chennai 52

..Petitioner(s)

Vs

1. The commissioner of Customs
(Chennai II- Import)
Office of the Commissioner of Customs,
Custom House, No. 60 Rajaji Salai,
Chennai 01
2. The Principal Commissioner of Customs
(Air Cargo)
Office of the Principal Commissioner of
Customs (Air Cargo) ,
New Custom House,
Chennai VII Commissionerate, Air Cargo
Complex, Meenambakkam, Chennai 16
3. The deputy Commissioner of Customs
Office of the Principal Commissioner of
Customs (Air Cargo) ,
New Custom House,
Chennai VII Commissionerate,
Air Cargo Complex,
Meenambakkam, Chennai 16

..Respondent(s)

Writ Petition is filed under Article 226 of Constitution of India, to
issue a Writ of Certiorarified Mandamus, quashing the impugned show cause



notice No. 27/2025 (F.No. CUS/ APR/ SCN/ 1322/ 2024- Gr2) dated 14.03.2025 as being issued without jurisdiction barred by limitation under Section 28(4) of the Customs Act 1962 and vitiated by malice in law, quashing the same and quashing the consequential order in original No. 1177709/2026 (DIN 20260273MX0000000D5F) dated 19.02.2026 passed by Respondent No.1 to the extent that it confirms the differential duty demand of Rs. 94,53,010/- under section 28(10B) orders confiscation under Section 111 (m) impose a redemption fine of Rs. 9,00,000/- and levies a penalty of Rs. 5,00,000/- under Section 112(a) of the Customs Act 1962 and further declaring that the forced re-assessment of Bill of entry No. 3868853 dated 29.06.2019 (from CTH 6116 to CTH 4015) by the proper officer of Customs is void ab initio and a jurisdictional nullity due to the deliberate failure of the respondents to issue the mandatory speaking order under section 17(5) of the Customs Act 1962 despite the petitioners explicit written protests and pass

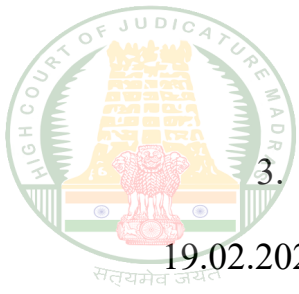
For Petitioner(s): Mr. VIBU NANDHAN

For Respondent(s): Mr.M.Santhanaraman

ORDER

The petitioner has filed the present writ petition challenging the show cause notice dated 14.03.2025 and the consequential order dated 19.02.2026.

2. Heard the learned counsel on either side and perused the materials available on record.



3. Prima facie case made out in view of order in Original dated 19.02.2026 dropping extended period by holding no suppression or wilful misstatement, and mutually contradictory stand by the second respondent vide PNC dated 10.03.2026.

(a) In view of the above, there shall be an order of interim stay of the operation and enforcement of order dated 19.02.2026 passed by the first respondent, including recovery of confirmed demand of Rs.94,53,010/-, redemption fine of Rs.9,00,000/- and penalty of Rs.5,00,000/- subject to the conditions below;

(b). The petitioner is directed to pay 25% of the confirmed demand amount of Rs.94,53,010/- i.e. Rs.23,63,253/- within a period of four weeks from the date of receipt of a copy of this order;

(c). On payment of the aforesaid amount within the stipulated time, the interim stay granted by this Court shall continue till the disposal of the writ petition;

(d). In the event of failure to pay the said 25% amount within the stipulated time, the interim order granted herein shall stand automatically vacated without further reference to this Court, and the respondents shall be at liberty to proceed for recover.

(e). The respondents are restrained from taking coercive steps subject to compliance of clause (b) above; and

(f) Petitioner shall not alienate or encumber assets to the extent of balance demand.



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M.DHANDAPANI, J.

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4. Post the case after four weeks for filing counter.

08-06-2026

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2. The Principal Commissioner of Customs (Air Cargo)
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