



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-08-2026

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THE HON'BLE MR.JUSTICE HEMANT CHANDANGOUDAR

W.P Nos. 28607,28613, 28611 and 28616 of 2024

And

**WMP.Nos.31188,31189, 31197, 31199, 31192, 31194,
31202 and 31204 of 2024**

- | | |
|-----------------------------|---|
| 1. H.Saleem | ..Petitioner in W.P.No.
28607 of 2024 |
| 2.Mohammed Abdul Khader | .Petitioner in
W.P.No. 28613 of 2024 |
| 3. Mohamed Rafiudeen Saleem | ..Petitioner in W.P.No.
28611 of 2024. |
| 4.Althaf Ahmed | ..Petitioner
in W.P.No.28616 of 2024 |

Vs

1. Commissioner Of Customs
Chennai I Commissionerate Anna International
Airport New Custom House, Meenambakkam
Chennai 600 027
2. Joint Commissioner Of Customs
Chennai I Commissionerate Anna International
Airport New Custom House, Meenambakkam
Chennai 600 027.

..Respondents in all
Writ Petitions



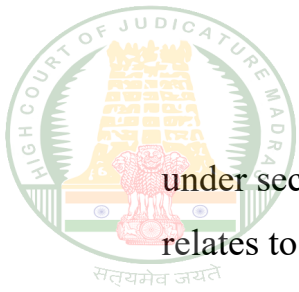
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Prayer in W.P.No. 28607 of 2024 : Writ Petition is filed under Article 226 of Constitution of India, praying for issuance of writ of certiorari, calling for the records in and connected with Order - in - original No 256 / 2024-25 - Commr. I dated 30.07.2024 emanating form F. No DRI / CEZO / VIII / 48-ENQ - 02 / INT -18 / 2022, quash the same and direct the release of the seized 41 Nos. of iphones valued at Rs 37,97,753/-

Prayer in W.P.No. 28613 of 2024 : Writ Petition is filed under Article 226 of Constitution of India, praying for issuance of writ of certiorari, calling for the records in and connected with Order-in-Original No. 256/2024-25-Commr. I dated 30.7.2024 emanating from F. No. DRI/ CEZO/ VIII/ 48- ENQ-02 /INT -18/2022, quash the confiscation and penalty of Rs.30 lakhs imposed under sec. 112(a) and (b) and sec. 114AA of the Customs Act, 1962 insofar as it relates to this petitioner.

Prayer in W.P.No. 28611 of 2024 : Writ Petition is filed under Article 226 of Constitution of India, praying for issuance of writ of certiorari, calling for the records in and connected with Order-in-Original No. 256/2024-25-Commr. I dated 30.7.2024 emanating from F. No. DRI/CEZO/VIII/48-ENQ-02/INT-18/2022, quash the confiscation and penalty of Rs.20 lakhs imposed under sec. 112(a) and (b) and sec. 114AA of the Customs Act, 1962 insofar as it relates to this petitioner.

Prayer in W.P.No. 28616 of 2024 : Writ Petition is filed under Article 226 of Constitution of India, praying for issuance of writ of certiorari, calling for the records in and connected with Order-in-Original No. 256/2024-25-Commr. I dated 30.7.2024 emanating from F. No. DRI/CEZO/VIII/48-ENQ-02/INT-18/2022, quash the confiscation and penalty of Rs.19 lakhs imposed



under sec. 112(a) and (b) and sec. 114AA of the Customs Act, 1962 insofar as it relates to this petitioner

WEB COPY For Petitioner: Mr. B.Satish Sundar

(in all WPs)

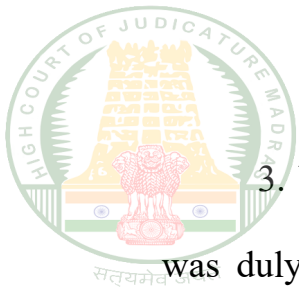
For Respondents: Mr.M.Santhanaraman, SSCC

(in all WPs)

COMMON ORDER

The petitioners challenge the order dated 30.07.2024 passed by the second respondent under Section 124 of the Customs Act, 1962. By the said order, penalties were imposed on the petitioners under Sections 112(a), 112(b) and 114AA of the Customs Act, 1962. Against an order passed under Section 124 of the Customs Act, an efficacious statutory remedy of appeal is available under Section 128 of the Act.

2. The learned counsel for the petitioners submitted that the impugned order is in violation of the principles of natural justice, as the written statement of defence submitted by the petitioners was not considered by the adjudicating authority. It is, therefore, contended that the writ petitions are maintainable notwithstanding the availability of the statutory remedy of appeal under Section 128 of the Customs Act.



3. Whether the written statement of defence submitted by the petitioners was duly considered and whether the same has any material bearing on the adjudication are matters which can appropriately be considered by the Appellate Authority in the statutory appeal.

4. In view of the availability of an efficacious statutory remedy of appeal under Section 128 of the Customs Act, and as the petitioners have approached this Court without exhausting the said remedy, this Court is not inclined to entertain these writ petitions.

5. Accordingly, all the Writ Petitions are disposed of, granting liberty to the petitioners to file statutory appeals under Section 128 of the Customs Act within a period of three weeks from the date of receipt of a copy of this order. If such appeals are filed within the said period, the Appellate Authority shall entertain and consider the same on their own merits and pass appropriate orders in accordance with law, without rejecting the appeals on the ground of limitation. Consequently, the connected Miscellaneous Petitions are closed. There shall be no order as to costs.

11-08-2026

Index: Yes/No

Neutral Citation: Yes/No

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To

1. Commissioner Of Customs
Chennai I Commissionerate Anna International
Airport New Custom House,
Meenambakkam Chennai 600 027
2. Joint Commissioner Of Customs
Chennai I Commissionerate Anna International
Airport New Custom House,
Meenambakkam Chennai 600 027



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W.P Nos. 28607,28613, 28611 and 28616 of 2



HEMANT CHANDANGOUDAR, J.

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and 28616 of 2024**

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