

W.P. No.33871 of 2023

THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.07.2025

CORAM:

THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P. No.33871 of 2023

M/s.Caravel Logistics Pvt. Ltd.,

Rep. by its Manager – Legal

P. Suganya

... Petitioner

VS

1. The Assistant Commissioner of Customs,

Docks Administrative,

Preventive Commissionerate,

Customs House,

Chennai – 600 001.

2. M/s.Thiruvani Logistics Pvt. Ltd.,(CFS),

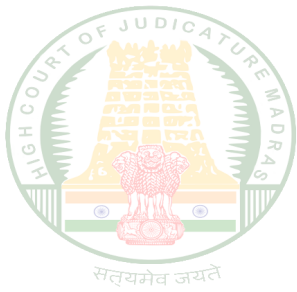
1/1-6, 100 Feet Road,

Manali Express Road,

Opp. To EDM NadiMadhavaram,

Chennai – 600 060.

... Respondents



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W.P. No.33871 of 2023

For Petitioner : Mr.L. Gokulraj
For Respondents : Mr.K. Mohanamurali
Senior Standing Counsel for R1

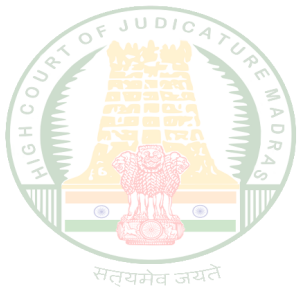
ORDER

The issue that arises for consideration is whether the writ petitioner, who has entrusted Containers to the foreign suppliers is entitled to de-stuff the cargo, which has been confiscated under the impugned order-in-original and take back the Containers.

2. Under Section 49 of the Customs Act, this Court finds on a prima facie consideration that an application for de-stuffing and removal of Containers will have to be submitted only by the importer.

3. However, the learned counsel for the petitioner relying upon a Circular issued by the CBIC, dated 10.09.2021 would submit that even the owner of the Container can seek for de-stuffing of the cargo, which has been confiscated and take back the Containers, which were earlier entrusted to the foreign suppliers.

4. Admittedly under the impugned order-in-original, no penalty has been imposed on the petitioner and the subject Containers have also not been confiscated.



W.P. No.33871 of 2023

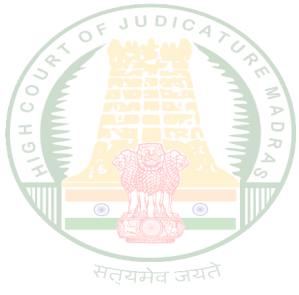
WEB COPY 5. The learned Standing Counsel appearing for the 1st respondent would also submit that the importer aggrieved by the impugned order-in-original has already filed an appeal before the CESTAT and the said appeal is pending.

6. The learned counsel for the petitioner seeks time to produce authorities in support of his contention that it is not necessary, only an importer will have to file an application under Section 49 of the Customs Act and that the petitioner, who is the owner of the Containers, can also file an application seeking for de-stuffing the cargo and for taking back the Containers.

Post the matter on 25.07.2025.

18.07.2025

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W.P. No.33871 of 2023

ABDUL QUDDHOSE, J.

vsi2

To

The Assistant Commissioner of Customs,
Docks Administrative,
Preventive Commissionerate,
Customs House,
Chennai – 600 001.

W.P. No.33871 of 2023

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