



2025:KER:40443

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR.JUSTICE ZIYAD RAHMAN A.A.

TUESDAY, THE 10<sup>TH</sup> DAY OF JUNE 2025 / 20TH JYAISHTA, 1947

WP(C) NO. 20549 OF 2025

PETITIONER/S:

RASHEEDA MUTHU ABDULRAHIMAN,  
AGED 40 YEARS  
W/O. MUTHU ABDULRAHIMAN, VATTAPARAMBIL HOUSE,  
PULAKKODE P.O.,CHELAKKARA, THRISSUR, PIN - 680586

BY ADVS.  
SRI.RENJITH B.MARAR  
SMT.LAKSHMI.N.KAIMAL  
SRI.P.RAJKUMAR  
SRI.KESHAVRAJ NAIR  
SHRI.BIJU VIGNESWAR  
SHRI.ARUN POOMULLI  
SHRI.ABHIRAM.S.  
SMT.GAADHA SURESH  
SRI.T.K.BABU  
SHRI.VISWANATH JAYAN  
SMT.AKHILA RADHAKRISHNAN  
SMT.SARIGA RAMACHANDRAN M.  
SHRI.AKSHAY SHIBU

RESPONDENT/S:

- 1 JOINT COMMISSIONER OF CUSTOMS,  
CUSTOMS HOUSE, WILLINGDON ISLAND, COCHIN, PIN -  
682009
- 2 SUPERINTENDENT OF CUSTOMS (ADJ.) ,  
OFFICE OF THE JOINT COMMISSIONER OF CUSTOMS, COCHIN  
INTERNATIONAL AIRPORT, NEDUMBASSERY, ERNAKULAM, PIN  
- 683111



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3 SUPERINTENDENT OF CUSTOMS (ADMN.) ,  
OFFICE OF THE JOINT COMMISSIONER OF  
CUSTOMS, COCHIN INTERNATIONAL AIRPORT,  
NEDUMBASSERY, ERNAKULAM, PIN - 683111

BY ADV SRI.ARUN KUMAR.P

OTHER PRESENT:

SHRI.V.GIRISH KUMAR, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR  
ADMISSION ON 10.06.2025, THE COURT ON THE SAME DAY  
DELIVERED THE FOLLOWING:



## **JUDGMENT**

The petitioner, has approached this Court seeking the following reliefs:

- i. Issue a Writ in the nature of Mandamus or such other Writ, Order or Direction, directing the 1st Respondent to permit the Petitioner to remit the penalty amount in monthly installments given the severe financial hardship faced by the Petitioner.
- ii. Set aside Exhibit P-8 Order which has been issued without providing the Petitioner with the necessary documents such as the Seizure Mahazar and Statement under Section 108 which is crucial in enabling the Petitioner to put forth an effective defence.
- iii. Issue a Writ in the nature of Mandamus, or such other Writ, Order or Direction, directing the 1st Respondent to consider Exhibit P-10 representation and pass orders in a time bound manner.
- iv. Issue a Writ in the nature of Mandamus or such other Writ, Order or Direction, directing the 1st Respondent to release the gold ornaments seized from the Petitioner.
- v. Pass such other and further reliefs as this Hon'ble Court



may deem fit and proper in the facts and circumstances of the case.”

2. The main grievance highlighted by the petitioner is against Ext.P8 order passed by the 1<sup>st</sup> respondent, by which the gold seized from the possession of the petitioner was confiscated. In addition to confiscation, a penalty of Rs.2,70,000/- was also imposed upon the petitioner. Ext.P9 is the demand letter requiring the petitioner to pay the said amount. It is reported that the confiscated gold is already sold in auction.

2. Today when the matter came up for consideration, the learned counsel for the petitioner confined his contention to an instalment facility to clear the liability to pay the penalty amount of Rs.2,70,000/- in instalments.

After hearing the learned counsel for the petitioner and the learned Standing Counsel for the respondents, I am of the view that, taking note of the limited relief, a lenient view can be taken. Accordingly, this writ petition is disposed of, permitting the petitioner to clear the liability to pay the penalty of



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Rs.2,70,000/- in six monthly instalments commencing from 10<sup>th</sup> July 2025. The subsequent instalments shall become due on the 10<sup>th</sup> day of succeeding months. In case of default in making any instalments, this facility shall stand cancelled and in such an event, it shall be open for the respondents to initiate appropriate proceedings against the petitioner for realizing the amount.

Sd/-

**ZIYAD RAHMAN A.A.**  
**JUDGE**

rpk



APPENDIX OF WP(C) 20549/2025

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE SEIZURE MEMO DATED 16.02.2022 BEARING NO. F. NO. S14/14/2022 - AIR CUS. ISSUED BY THE INSPECTOR OF CUSTOMS.
Exhibit P2	TRUE COPY OF THE ARREST MEMO DATED 16.02.2022 BEARING NO. F NO. S/14/24/2022 - AIR CUS ISSUED BY THE SUPERINTENDENT OF CUSTOMS.
Exhibit P3	TRUE COPY OF THE BAIL ORDER DATED 16.02.2022 BEARING NO. F NO. S/14/24/2022AIR CUS ISSUED BY THE SUPERINTENDENT OF CUSTOMS.
Exhibit P4	TRUE COPY OF THE NOTICE DATED 27.10.2022 ISSUED BY THE 3RD RESPONDENT BEARING NO. F NO. S.14/24/2022 AIR CUS.
Exhibit P5	TRUE COPY OF THE PERSONAL HEARING NOTICE DATED 07.02.2023 BEARING NO. F NO. S67/122/AIU/2021-22/AIR ADJ.
Exhibit P6	TRUE COPY OF THE PERSONAL HEARING NOTICE DATED 10.03.2023 BEARING NO. F NO. S67/122/AIU/2021-22/AIR ADJ.
Exhibit P7	TRUE COPY OF THE RECORD OF PERSONAL HEARING DATED 10.04.2023.
Exhibit P8	TRUE COPY OF THE ORDER IN ORIGINAL DATED 12.06.2023 BEARING NO. 122/2023 ISSUED BY THE 1ST RESPONDENT.



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Exhibit P9	TRUE COPY OF THE DEMAND LETTER DATED 08.10.2024 BEARING NO. F NO. GEN/TAR/RA/6032/2024 - RRCELL ISSUED BY THE ASSISTANT COMMISSIONER OF CUSTOMS (REVENUE RECOVERY CELL) .
Exhibit P10	TRUE COPY OF THE REPRESENTATION DATED 06.01.2025 SUBMITTED BEFORE THE ASSISTANT COMMISSIONER OF CUSTOMS BY THE PETITIONER.
Exhibit P11	TRUE COPY OF THE POSTAL RECEIPT OF EXHIBIT P-10.