



W.P.No.4503 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 30.07.2026

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THE HONOURABLE MR.JUSTICE HEMANT CHANDANGOUDAR

W.P.No.4503 of 2024

Nuttish Exim India Pvt. Ltd.,
Represented by its Authorised Signatory
A-39, Office No.201, Sector-65
Noida, Uttar Pradesh – 201 301.

... Petitioner

vs.

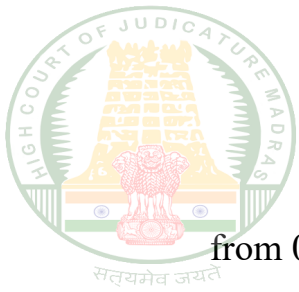
1. Senior Intelligence Officer
Directorate of Revenue Intelligence
27, G.N.Chetty Road
T.Nagar, Chennai-600 017.

2. Union of India
Represented by its Secretary
Ministry of Finance
Department of Revenue
Government of India
New Delhi – 110 001.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India praying a writ of Declaration, to declare fixation of “tariff value” for “gold findings” in Item SI.No.4 (ii) in Table No.2 of Notification No.36/2001 – Customs (NT) dated 03.08.2001 inserted through Notification No.49/2019 Customs (NT) dated 09.07.2019 issued by the 2nd respondent, as ultra vires

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from 09.07.2019 being violative of Article 14 of the Constitution of India.

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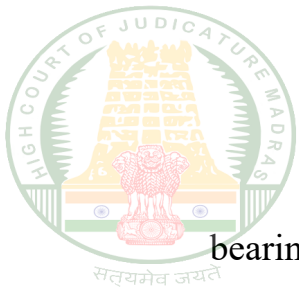
For Petitioner : Mr.S.Muralidhar
Senior Advocate
Ms.T.Kokilavane
For Respondents : Mr.K.Mohana Murali
Senior Panel Counsel

ORDER

The present writ petition has been filed seeking the issuance of a writ of declaration to declare the fixation of the “tariff value” for “gold findings” under Sl. No.4(ii) of Table No.2 of Notification No.36/2001-Customs (N.T.) dated 03.08.2001, as inserted by Notification No.49/2019-Customs (N.T.) dated 09.07.2019 issued by the second respondent, as ultra vires and unconstitutional with effect from 09.07.2019, on the ground that it is arbitrary and violative of Article 14 of the Constitution of India.

2. The principal contention of the petitioner is that an identical issue is already pending consideration before the High Court of Telangana in W.P. No.15422 of 2024. According to the petitioner, since the challenge raised in the present writ petition is substantially the same as the one pending before the Telangana High Court, the outcome of that case would have a direct

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bearing on the issues raised herein.

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3. The respondents have filed a counter affidavit. In paragraph 5 of the counter affidavit, it has been specifically stated that the Directorate of Revenue Intelligence, Chennai Zonal Unit, has closed its investigation in the matter in view of the investigation already conducted by the Hyderabad Customs authorities on the very same issue and the subsequent adjudication proceedings undertaken by them. The relevant portion of the counter affidavit reads as follows:

“I further submit that under these circumstances the Directorate of Revenue Intelligence, Chennai Zonal Unit had closed the investigation in the said case, in light of the investigation carried out by Hyderabad Customs on the same issue and its subsequent adjudication by the latter.”

4. In view of the above categorical statement made by the respondents, it is evident that the investigation initiated by the Directorate of Revenue Intelligence, Chennai Zonal Unit, has already been closed. Consequently, no further cause survives for adjudication in the present writ petition.

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5. Learned Senior Counsel appearing for the petitioner submitted that, while disposing of the present writ petition, liberty may be reserved to the petitioner to raise all the contentions urged in this writ petition before the High Court of Telangana in W.P. No.15422 of 2024, where the same issue is pending consideration.

6. Having regard to the submission made by the learned Senior Counsel and the stand taken by the respondents in the counter affidavit, this Court is of the view that no further orders are required to be passed in the present proceedings. However, liberty is reserved to the petitioner to raise all the contentions available in law before the High Court of Telangana in the pending writ petition.

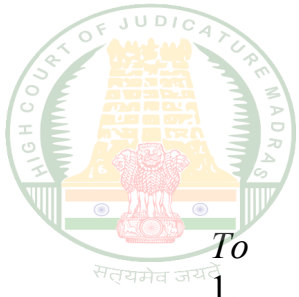
7. Accordingly, the writ petition is disposed of. There shall be no order as to costs.

30.07.2026

Speaking / Non-speaking order
Neutral Citation : Yes / No
Index : Yes / No

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HEMANT CHANDANGOUDAR, J.,

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