

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.06.2016

CORAM

THE HONOURABLE Mr. JUSTICE T.S.SIVAGNANAM

W.P.No.13560 of 2016
and
W.M.P.No.11880 of 2016

M/s.TEJA Enterprises
Rep by its Proprietrix Mrs.P.Sreedevi
No.91, 1st Main, 4th Cross
New Timber Yard Layout
Bangalore .. Petitioner

..Vs..

- 1.The Commissioner of Customs (Group 6)
Custom House, No.60, Rajaji Salai
Chennai - 600 001.
- 2.The Additional Commissioner of Customs (SIIB)
Custom House, No.60, Rajaji Salai
Chennai - 600 001.
- 3.The Joint Commissioner of Customs (Group 6)
Custom House, No.60, Rajaji Salai
Chennai - 600 001. .. Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Mandamus directing the respondents herein to release the goods unconditionally viz., 2050 Cartons totally of Furnitures viz., Dining Table, Centre Table, Baby Desk, T.V.Stand, Chair and Dressing Mirror, imported vide Bill of Entry No.9173866, dated 08.05.2015, which was finally assessed by the Proper Officer under the Customs Act and total duty was also paid.

For Petitioner : Mr.A.K.Jayaraj

For Respondents: Mr.V.Sundareswaran, S.S.C.,

ORDER

Heard Mr.A.K.Jayaraj, learned counsel for the petitioner and Mr.V.Sundareswaran, learned Senior Standing Counsel appearing on

behalf of the respondent and with the consent of either side, the writ petition is taken up for final disposal.

2.The petitioner has come up with the present writ petition seeking for a writ of Mandamus directing the respondents herein to release the goods unconditionally viz., 2050 cartons totally of Furnitures viz., Dining Table, Centre Table, Baby Desk, T.V.Stand, Chair and Dressing Mirror, imported vide Bill of Entry No.9173866, dated 08.05.2015, which was finally assessed by the Proper Officer under the Customs Act and total duty was also paid.

3.After notice was ordered in the writ petition and the matter was heard today in the presence of the learned Senior Standing Counsel appearing for the respondent, it is seen that already a show cause notice had been issued under Section 124 of the Customs Act and the petitioner has received the same. In the said show cause notice, the respondent has proposed to reject the value of the goods as declared in the Bill of Entry and proposed to revalue the goods and re-assess the duty.

4.The learned counsel for the petitioner, during the course of the argument, on instructions submitted that the petitioner will pay the duty without prejudice to her rights and she may be permitted to raise all issues, including the jurisdiction to issue show cause notice, while submitting the reply. The learned Standing counsel appearing for the respondent does not oppose such a prayer.

5.In the light of the above, the writ petition is disposed of, leaving it open to the petitioner to raise all the issues in their reply to the show cause notice and it is open to them to pay the duty which has now been assessed by the Department and proceed further in accordance with law. It is made clear that on the petitioner depositing the duty and other charges as proposed in the show cause notice, the respondent is directed to release the goods within a period of one week therefrom, subject to the condition that the petitioner should extend their full co-operation in the adjudication of the show cause notice. Consequently, connected miscellaneous petition is closed. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

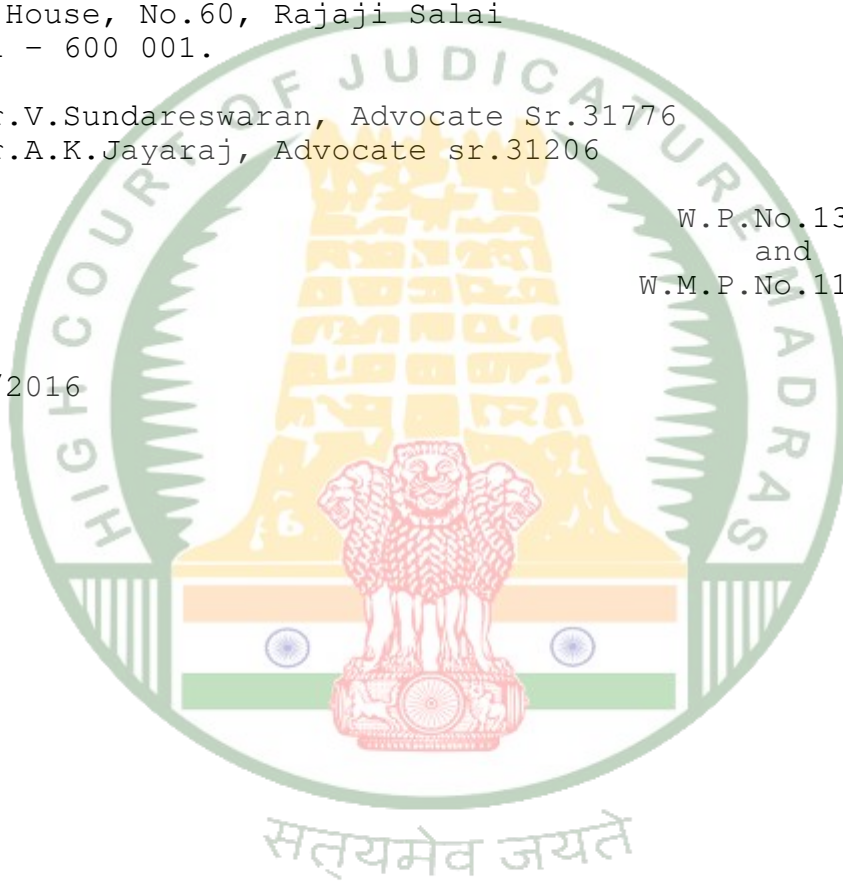
To

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+1cc to Mr.V.Sundareswaran, Advocate Sr.31776
+1cc to Mr.A.K.Jayaraj, Advocate sr.31206

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srg 23/06/2016



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