

Reserved on : 25.04.2016

Delivered on : 02.06.2016

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 02.06.2016

CORAM:

THE HON'BLE Mr. JUSTICE M.DURAISWAMY

W.P.No.34581 of 2015

and

M.P.No.1 of 2015

and

W.M.P.No.8734 of 2016

M/s.A.S.Enterprises,  
No.3/5, Sulthan Street, Mannady,  
Chennai - 600 001  
rep by its Proprietor V.A.Sahul Hameed ... Petitioner

Vs.

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

Petition filed under Article 226 of The Constitution of India praying to issue a writ of mandamus to direct the respondents to release the imported goods viz., "LED Spare Parts for lighting fixtures, Spare Parts for lighting fixtures and Capacitor for lighting fixtures" covered under Bill of Entry No.8915658 dated 15.04.2015 in terms of Section 110(2) of the Customs Act, 1962.

For Petitioner : Dr.S.Krishnanandh

For Respondents : Mr.A.P.Srinivas

O R D E R

The above Writ Petition has been filed by the petitioner  
<https://hcservices.ecourts.gov.in/hcservices/>

to issue a writ of mandamus directing the respondents to release the imported goods viz., "LED Spare Parts for lighting fixtures, Spare Parts for lighting fixtures and Capacitor for lighting fixtures" covered under the Bill of Entry dated 15.04.2015 in terms of Section 110 (2) of the Customs Act, 1962.

2. According to the petitioner, they sought to import "LED Spare Parts for lighting fixtures, Spare Parts for lighting fixtures and Capacitors for lighting fixtures" from M/s. Zhongshan Zeda Lighting Company Limited, China. The said consignment was loaded vide Bill of Lading dated 04.04.2015 and covered by invoice dated 02.04.2015. The petitioner, on arrival of the consignment, filed Bill of Entry with the Office of the 3<sup>rd</sup> respondent for assessment and clearance of the goods vide Bill of Entry dated 15.04.2015. The said Bill of Entry was taken up for assessment by the Appraising Group attached to the Office of the 3<sup>rd</sup> respondent, who ordered for the examination of the goods. In the meanwhile, the Officer attached to the 2<sup>nd</sup> respondent took the subject Bill of Entry for investigation and also examined the goods. On examination, the Officers attached to the 2<sup>nd</sup> respondent found that the goods were in order. Thereafter, the 2<sup>nd</sup> respondent issued summons dated 26.06.2015 under Section 108 of the Customs Act for appearance of the petitioner before him on 04.07.2015. The petitioner, by letter dated 07.07.2015, addressed to the 2<sup>nd</sup> respondent, sought for provisional release of the goods, informing him that the goods are likely to get spoiled. The provisional release was sought in terms of Section 110-A of the Customs Act read with Customs (Provisional Duty Assessment) Regulations 1963.

3. According to the petitioner, as per Section 110-A of the Customs Act, the 2<sup>nd</sup> respondent should have provisionally released the goods. Since the 2<sup>nd</sup> respondent did not consider the petitioner's application for provisional release, the petitioner filed a Writ Petition in W.P.No.22173 of 2015 to issue a writ of mandamus to direct the respondents to assess and clear the imported goods in terms of Section 110-A of the Customs Act read with Customs (Provisional Duty Assessment) Regulations 1963 as amended by the 2011 Regulations. This Court, by order dated 17.08.2015, disposed of the Writ Petition by permitting the petitioner to file an application within one week for the release of the goods and directed the 2<sup>nd</sup> respondent to assess the goods and pass orders within three weeks. Thereafter, by letter dated 07.10.2015, the respondent informed the petitioner that the Adjudicating Authority had accepted their request for provisional release of the goods in terms of Section 110-A of the Customs Act subject to the conditions that they should execute a bond for the full value of the goods (i.e.) Rs.96,12,271/- and on execution of the

Bank Guarantee for Rs.28,61,358/- (i.e.) 110% of the estimated duty evasion amount.

4. According to the petitioner, the value of the impugned goods could never be Rs.96,12,271/-. According to the petitioner, they are victimized by the respondent for the reason that they knocked at the doors of this Court. According to the petitioner, as per the judicial pronouncements including those of the Hon'ble Apex Court and the High Court, it has been categorically held that the differential duty payable for the provisional release in terms of Section 110-A of the Customs Act read with Customs (Provisional Duty Assessment) Regulations can be only between 30% to 50% of the differential duty apart from the execution of a Personal Bond for the value of the goods. Therefore, according to the petitioner, the order passed by the respondent to execute the Bank Guarantee to the extent of 110% of the estimated differential duty is unsustainable. Further, the petitioner contended that in respect of the goods under seizure in terms of Section 124(a) of the Customs Act, the respondents should have issued a notice within six months from the date of seizure, failing which the goods shall be returned to the person from whose possession they were seized. The proviso to the said Section provides that the aforesaid period of six months may, on sufficient cause being shown, be extended by the Commissioner of Customs for a period not exceeding six months.

5. According to the petitioner, in the instant case, the show cause notice, as mandated under Section 124(a) of the Customs Act ought to have been issued to the petitioner on or before 15.10.2015. Alternatively, if the proviso was sought to be enforced for extending the time period for issuance of the show cause notice, the Commissioner of Customs ought to have done so on or before 15.10.2015. Therefore, according to the petitioner, the continued detention of the goods is per se illegal under the provisions of Customs Act and the same have to be unconditionally released to the petitioner. Further, the petitioner contended that no show cause notice in respect of the Bill of Entry dated 15.04.2015 has been issued to the petitioner so far, nor have the respondents extended the time for issuance of the show cause notice under Section 124(a) of the Customs Act by invoking the provisions of the proviso to Section 110(2) of the Act. Further, according to the petitioner under Section 110(2) of the Customs Act, if no show cause notice is issued within six months from the date of seizure or 12 months, as the case may be, the goods shall be unconditionally released. Further, the petitioner contended that merely because a request has been made for provisional release of the goods under Section 110-A of the Customs Act and the same has been acceded to by the respondent, the same would not take away the right of the petitioner for

unconditional release of the goods under Section 110(2) of the Customs Act.

6.Dr.S.Krishnanandh, learned counsel appearing for the petitioner, in support of his contentions relied upon the following judgments:

(i)2016 (333) E.L.T. 76 (Del.) [Kore Koncepts Vs. Deputy Commissioner of Customs (SIIB)] wherein the Division Bench of the Delhi High Court held as follows:

"4.In view of the above, it is clear that since the show cause notice was not issued within the stipulated period, the effect would be that the seizure order would not apply any further and that the goods in question which were released provisionally and subject to the conditions under Section 110A of the said Act shall be deemed to have been unconditionally released. This would obviously mean that the Bank Guarantee which was furnished at the time of provisional release of the goods, would cease to operate. Consequently, respondents are directed to cancel the bank guarantee and return the same to the petitioner."

(ii)2013 (287) E.L.T. 3 (Del.) [Jatin Ahuja Vs. Union of India] wherein the Division Bench of the Delhi High Court held as follows:

"9.It can be gathered from the above discussion that the provision of Section 110(2) in so far as the prescription of a time-limit for holding seized goods, is deemed mandatory, the consequence of not issuing a show cause notice within the period or extended period specified is clearly spelt out to be that the "goods shall be returned to the person from whose possession they were seized"(apparent from a combined reading of Section 110(2) and its proviso). The corollary is not that the Customs authorities lose jurisdiction to issue show cause notice.

...

13.In the light of the above discussion, the Petition has to succeed. It is declared that the effect of non-issuance of show cause notice under Section 124 in this case, has resulted in the operation of Section 110(2) and the statutory dissolution of the seizure order made in the case of the petitioner's car. The said vehicle - released provisionally and subject to conditions under Section 110-A - shall be deemed to have been unconditionally released. If the Maserati car has

not been released, the same shall be released within two weeks and the superdarinama is hereby quashed. The Writ Petition is allowed in the above terms; no costs."

(iii)2013 (293) E.L.T. 669 (P & H) [Rama Overseas Vs. Union of India] wherein the Division Bench of Punjab and Haryana High Court held as follows:

"8.Keeping in view the aforesaid Division Bench judgment of this Court examining the provisions of Section 110(2) of the Act as well as the judgment of the Supreme Court in I.J.Rao's case (supra), we do not find any merit in the arguments raised by the Revenue. Mere fact that show cause notice has been issued after the filing of the present petition will not defeat the right of the petitioner to seek release of goods. The judgment in Sanjay Dutt's case (supra) interprets provisions of a different statute, whereas the judgment in I.J.Rao's case (supra) pertains to the statute in question itself. Therefore, the petitioner cannot be denied the right to possess goods for the inefficiency or inaction of the Revenue for a period of more than one year."

(iv)2014 (300) E.L.T. 49 (P & H) [Akanksha Syntex (P) Limited Vs. Union of India] wherein the Division Bench of the Punjab and Haryana High Court held as follows:

"14.In our opinion, a plain and combined reading of Sections 110(2), 124 and 110A spells out that any order of provisional release shall not take away the right of the assessee under Section 110(2) read with Section 124 of the Act. However, where no action is initiated by way of issuance of show cause notice under Section 124(a) of the Act within six months or extended period stipulated under Section 110(2) of the Act, the person from whose possession the goods were seized becomes entitled to their return. The remedy of provisional release is independent of remedy of claiming unconditional release in the absence of issuance of any valid show cause notice during the period of limitation or extended limitation prescribed under Section 110(2) of the Act. With due respect, we are unable to subscribe to the interpretation to the contrary placed by the Bombay High Court in Jayant Hansraj Singh's case (supra). The said interpretation is not borne out from the plain reading of the aforesaid provisions."

7.The learned counsel appearing for the petitioner also relied upon a Circular issued by the Ministry of Finance (Department of Revenue), Central Board of Excise & Customs, New Delhi vide Circular:7/2013-Cus. Dated 19.02.2013. The said Circular has been issued by the Government of India, taking into consideration the judgment of the Division Bench of Bombay High Court reported in 2008 (229) E.L.T. 339 (Bom.) [Jayant Hansraj Shah Vs. Union of India] and the judgment reported in 2013 (287) E.L.T. 3 (Del.) [Jatin Ahuja Vs. Union of India]. The relevant portion in the said Circular reads as follows:

"3.It has been the considered practice of field formation that in cases where seized goods have been provisionally released by the competent authority under Section 110(a) and investigations in the matter are still pending there is no need for notice under Section 124(a) of the Customs Act and that a Show Cause Notice can be issued in such cases of provisional release on completion of investigations. For this, reliance was placed on the Hon'ble Bombay High Court judgment in Writ Petition No.316 of 2008 (reported in "Jayant Hansraj Shah Vs. Union of India - 2009 (1) Bom. CR 474" and 2008 (229) E.L.T.339 (Bom.)) to say whenever the power to issue show cause notice is preserved, and a request is made, to release the goods taken into custody, there would be no question of unconditional release by operation of Section 110(2) of the Act.

4.However, recently Hon'ble Delhi High Court in Writ Petition(C) No.2952/2012 in the case of Jatin Ahuja V. DRI, vide decision dated 04.09.2012 [2013 (287) E.L.T. 3 (Del.)] had held that - "Section 110A does not absolve or override provisions of Section 110(2) - Though seized goods are released provisionally under Section 110A, if no Show Cause Notice is issued within stipulated time under Section 110(2), goods shall be returned".

5.While, the department is in the process of filling SLP against the said order, the matter has been examined in the Board. Accordingly, the following instructions are issued for strict compliance by the field formations:

(1)While, Section 110(2) provides for unconditional release of the goods on non-issue of notice within the stipulated period, there is no time limit provided for issue of Show Cause Notice under Section 124 and that the proceedings of confiscation of goods and or imposition of

penalty on the offender do not attract any time limit. However, release of goods for non-compliance of provisions of Section 110(2) is bound to create complications like difficulties in realization of duty leviable on goods under reference and of fine and penalty amounts.

(2) The investigating officers should, therefore, exert to complete the investigations at the earliest and submit draft Show Cause Notice to the Adjudicating Authority who should ensure that the Show Cause Notice is issued to the owner of the goods or such person under Section 124 of the Customs Act, 1962 within six months of the date of seizure of goods or within the period extended by the Commissioner of Customs in terms of Proviso to Section 110(2). This is necessary in order to avoid the play of unconditional release of seized goods to the person from whom the goods were seized.

(3) The field formations should invariably report all cases (including seizure cases) pending investigation in Annexure-IV of Customs MTR on Anti-smuggling Performance giving reasons for pendency of investigation wherever, the pendency is more than 3 months. All Chief Commissioners / Commissioners should monitor the position of cases under investigation (including cases involving seizure of goods through the MTR and otherwise)

and take steps for Issue of Show Cause Notices within the time limit prescribed under Section 110(2) of the Customs Act, 1962."

8. According to the respondents, the provisional release of the goods under Section 110-A of the Customs Act was done in accordance with the provisions of the Customs manual and not in accordance with the Customs (Provisional Duty Assessment) Regulations. Further, the respondents contended that the goods were not seized and the petitioner was granted permission to store the goods under Section 49 of the Customs Act. Since the goods were not seized by the 2<sup>nd</sup> respondent, the question of time limit of six months from the date of seizure does not arise. Consequently, unconditional release of the aforesaid goods also does not arise. Further, the respondents have stated that though the goods have not been seized, the same were permitted to be provisionally released in deference of the orders of this Court in W.P.No.22173 of 2015.

9.Mr.A.P.Srinivas, learned standing counsel appearing for the respondents in support of his contention relied upon the following judgments:

(i)1999 (109) E.L.T. 21 (S.C.) [Chaganlal Gainmull Vs. Collector of Central Excise] wherein the Hon'ble Supreme Court held as follows:

"3.It appears to us that the consequence that flows from the failure to issue a show cause notice under Section 124(a) within the period of six months is limited to what is envisaged in Sub-section (2) namely that the goods shall be returned to the person from whose possession they were seized. Section 110 (2), does not prescribe a period of limitation within which a show cause notice is to be issued. But if no action by way of issue of a show cause notice is initiated under Section 124(a) within the period of six months, stipulated by Section 110(2) the effect would be that the person from whom the goods were seized would become entitled to their return."

(ii)2008 (229) E.L.T. 339 (Bom.) [Jayant Hansraj Shah Vs. Union of India] wherein the Division Bench of the Bombay High Court held as follows:

"10.Section 110 speaks of no notice being given under Clause (a) of Section 124 within six months of the seizure or confiscation of the goods. The procedure for confiscation of the goods can be resorted to if the goods are not provisionally released. If the owner in terms of Section 110A applies for provisional release and an order is passed it can be said that the goods continue to be under seizure as the order under Section 110A is a quasi judicial order. Section 110(2) would not be operative. It is only in the case where no provisional order is passed for release of the seized goods and if no notice is issued under Section 124 (a) for confiscation of the goods then only would Section 110(2) apply and the respondent would be bound to release the goods."

10.The petitioner has filed W.M.P.No.8734 of 2016 to raise additional ground viz., the unconditional release of the goods under Section 110(2) of the Customs Act inspite of the order passed by the 2<sup>nd</sup> respondent for the provisional release of the goods.

11.The learned counsel on either side also advanced arguments on the additional grounds raised by the petitioner.

12.Hence, the petition in W.M.P.No.8734 of 2016 is ordered.

13.On a careful consideration of the materials available on record, the submissions made by the learned counsel on either side and also the judgments relied upon by them, it could be seen that the goods viz., "LED Spare Parts for lighting fixtures, Spare Parts for lighting fixtures and Capacitor for lighting fixtures" were imported from China on 04.04.2015 by the petitioner. On arrival of the consignment, the petitioner filed Bill of Entry with the 3<sup>rd</sup> respondent for assessment and clearance of the goods vide Bill of Entry dated 15.04.2015. As per Section 124 (a) of the Customs Act, the respondents should have issued show cause notice within six months from 15.04.2015 (i.e.) on or before 15.10.2015. As per proviso to Section 110 (2) of the Customs Act, the said period of six months may, on sufficient cause being shown, be extended by the Commissioner of Customs for a period not exceeding six months (i.e.) even if the proviso to Section 110 (2) of the Customs Act is invoked, the respondents should have issued show cause notice to the petitioner on or before 15.04.2016. Admittedly, the respondents have not issued any show cause notice to the petitioner till this date. Since the entire issue devolves around Section 110 of the Customs Act, it would be appropriate to extract Section 110 of the Customs Act, which reads as follows:

"110.Seizure of goods, documents and things.-

(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:

Provided that where it is not practicable to seize any such goods, the proper officer may serve on the owner of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer.

[(1-A) The Central Government may, having regard to the perishable or hazardous nature of any goods, depreciation in the value of the goods with the passage of time, constraints of storage space for the goods or any other relevant considerations, by notification in the Official Gazette, specify the goods or class of goods which shall, as soon as may be after its seizure under sub-section (1), be disposed of by the proper officer in such manner as the Central Government may, from time to time, determine after following the procedure hereinafter specified.

(1-B) Where any goods, being goods specified under sub-section (1-A), have been seized by a

proper officer under sub-section (1), he shall prepare an inventory of such goods containing such details relating to their description, quality, quantity, mark, numbers, country of origin and other particulars as the proper officer may consider relevant to the identity of the goods in any proceedings under this Act and shall make an application to a Magistrate for the purpose of -

(a) certifying the correctness of the inventory so prepared; or

(b) taking, in the presence of the Magistrate, photographs of such goods, and certifying such photographs as true; or

(c) allowing to draw representative samples of such goods, in the presence of the Magistrate, and certifying the correctness of any list of samples so drawn.

(1-C) Where an application is made under sub-section (1-B), the Magistrate shall, as soon as may be, allow the application.]

(2) Where any goods are seized under sub-section (1) and no notice in respect thereof is given under clause (a) of section 124 within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized :

Provided that the aforesaid period of six months may, on sufficient cause being shown, be extended by the Commissioner of Customs for a period not exceeding six months.

(3) The proper officer may seize any documents or things which, in his opinion, will be useful for, or relevant to, any proceeding under this Act.

(4) The person from whose custody any documents are seized under sub-section (3) shall be entitled to make copies thereof or take extracts therefrom in the presence of an officer of customs.

[110-A. Provisional release of goods, documents and things seized pending adjudication - Any goods, documents or things seized under section 110, may, pending the order of the Adjudicating Authority, be released to the owner on taking a bond from him in the proper form with such security and conditions as the Adjudicating Authority may require.]"

14. As per Section 124(a) of the Act, no order confiscating any goods or imposing any penalty on any person shall be made unless the owner of the goods or such person is

given a notice in writing informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty. As per Section 110(2) of the Customs Act, in the case of failure to issue show cause notice as per Section 124(a) within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized. However, as per the proviso to Section 110(2), the Commissioner of Customs may extend the period for issuance of the show cause notice by another six months on sufficient cause being shown for the extension of the time. In the case on hand, though the goods were detained on 15.04.2015, till this date, the respondents have not followed the provisions of Section 110(2). The contention of the petitioner that since the 2<sup>nd</sup> respondent had passed the order for provisional release of the goods stipulating some conditions, the petitioner cannot invoke the provisions of Section 110(2) for releasing the goods unconditionally.

15. On a perusal of the counter filed by the respondents, the respondents have strangely taken a stand that there is no seizure at all. If the contention of the respondents that there is no seizure at all is accepted, then the question of provisional release under Section 110-A does not arise. As per Section 110-A, any goods, documents or things seized under Section 110, may, pending the order of the Adjudicating Authority, be released to the owner on taking a bond from him in the proper form with such security and conditions as the Adjudicating Authority may require. When provisional release can be done only in respect of the seized goods and when the 2<sup>nd</sup> respondent had passed an order in the application filed under Section 110-A of the Customs Act, now the respondents cannot take a contrary stand stating that there is no seizure at all. The contention cannot be accepted and the same is liable to be rejected. Accordingly, the same is rejected.

16. In the judgment reported in 2016 (333) E.L.T. 76 (Del.) [Kore Concepts Vs. Deputy Commissioner of Customs (SIIB)] cited supra, the Division Bench of Delhi High Court clearly held that since show cause notice was not issued within the stipulated period, the effect would be that the seizure order would not apply any further and that the goods in question, which were released provisionally and subject to conditions under Section 110-A of the said Act, shall be deemed to have been unconditionally released. Further, the Division Bench held that this would obviously mean that the Bank Guarantee, which was furnished at the time of provisional release, would cease to operate. The Division Bench also directed the respondents to cancel the Bank Guarantee and return the same to the petitioner. The judgment relied upon by the learned counsel for the respondents reported in 2008 (229) E.L.T. 339 (Bom.) [Jayant Hansraj Shah Vs. Union of India] was considered by the Division Bench of Delhi High Court in the

judgment reported in 2013 (287) E.L.T. 3 (Del.) [Jatin Ahuja Vs. Union of India] and the Division Bench of Delhi High Court held that the effect of non-issuance of show cause notice under Section 124 has resulted in the operation of Section 110 (2) and the statutory dissolution of the seizure order made in the case of the petitioner's car and the said vehicle released provisionally and subject to conditions under Section 110-A shall be deemed to have been unconditionally released. In the judgment reported in 2008 (229) E.L.T. 339 (Bom.) [Jayant Hansraj Shah Vs. Union of India], the Division Bench of Bombay High Court held that it is only in the case where no provisional order is passed for the release of the seized goods and if no notice is issued under Section 124(a) for confiscation of the goods, then only would Section 110(2) apply and the respondent would be bound to release the goods. Since the ratio laid down by the Bombay High Court was considered by the latter judgment of the Delhi High Court in 2013 (287) E.L.T. 3 (Del.) [Jatin Ahuja Vs. Union of India], the same is binding.

17. It can be gathered from the above that the provisions of Section 110(2) in so far as the prescription of a time limit for holding seized goods is deemed mandatory and the consequence of not issuing a show cause notice within the period or extended period specified is clearly spelt out to be that the "goods shall be returned to the person from whose possession they were seized", which is apparent from the combined reading of Section 110(2) and its proviso. The corollary is not that the Customs authorities lose jurisdiction to issue show cause notice. The object of enacting Section 110(2) of the Act is that the Officer of the Customs Department may not deprive the right to property for indefinite period to the person from whose possession the goods are seized under Sub-section (1) thereof. Sub-section (2) strikes a balance between the Revenue's power of seizure and an individual's right to get the seized goods released by prescribing a limitation period of six months from the date of seizure if no show cause notice has been issued under Section 124(a) for confiscation of the goods. Proviso to Section 110 (2) provides for extended period of limitation to validate the detention of the goods for another period of six months on grant of extension by the Commissioner of Customs. Section 110 (2) of the Act nowhere envisages the period of limitation for issuing show cause notice. Therefore, a plain and combined reading of Sections 110(2), 124 and 110-A spells out that any order of provisional release shall not take away the right of the assessee under Section 110(2) read with Section 124 of the Act. When no action is initiated by way of issuance of show cause notice under Section 124(a) of the Act within six months or extended period stipulated under Section 110(2) of the Act, the person from whose possession the goods were seized, becomes entitled to their return. The remedy of provisional

release is independent of remedy of claiming unconditional release in the absence of issuance of any valid show cause notice during the period of limitation or extended limitation prescribed under Section 110(2) of the Act. Therefore, merely because a request has been made for provisional release of goods under Section 110-A of the Customs Act and the same has been acceded to by the respondent, the same would not take away the right of the petitioner for unconditional release of the goods under Section 110(2) of the Customs Act. The right under Section 110(2) of the Customs Act is absolute and cannot be curtailed or prevented by the Department. That apart, the Circular issued by the Ministry of Finance dated 19.02.2013 also supports the case of the petitioner.

18. For the reasons stated above, I am of the considered view that the petitioner is entitled to get release of the goods unconditionally. Accordingly, I direct the respondents to release the imported goods "LED Spare Parts for lighting fixtures, Spare Parts for lighting fixtures and Capacitor for lighting fixtures" covered under the Bill of Entry dated 15.04.2015 to the petitioner within one week from the date of receipt of a copy of this order.

19. With this observation, the Writ Petition is allowed. No costs. W.M.P.No.8734 of 2016 is ordered. Consequently, M.P.No.1 of 2015 is closed.  
va

Sd/-  
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

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

+ 4 ccs to M/s.B.Sathish Sundar, Advocate Sr 29425  
+ 1 cc to Mr.A.P.Srinivas, Advocate Sr 29383

KR/10/6/16

W.P.No.34581 of 2015  
and  
M.P.No.1 of 2015  
and  
W.M.P.No.8734 of 2016