

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.09.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.29257 of 2016

and

CMP No.27387 of 2016

M/s.The Rainco India,
Rep., by its Partner,
Shri.Syed Md Aminuddin,
H-block No.62, Second Floor,
Phase I, 4th Street, Anna Nagar East,
Chennai - 600 102. .. Petitioner

Versus

- 1.The Chief Commissioner of Customs,
Customs House, Rajaji Salai,
Chennai - 600 001.
- 2.The Directorate of Revenue Intelligence,
Zonal Unit, Adarsh Towers,
27, GN Chetty Road,
T.Nagar, Chennai - 600 017. .. Respondents

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India, seeking for a Writ of Mandamus to direct the respondents to release items covered under Bill of Entry No.5569500 dated 09.06.2016 - Axe Oil - 5 different containers (bottle) 3ml, 5ml, 10ml, 28ml, 56ml - imported from Singapore as claimed in the representation, dated 11.08.2016.

For Petitioner : Mr.K.G.Ragunath

For Respondents : Mr.G.M.Syed Nurullah
Senior Standing counsel for R1
Mr.V.Sundeswaran
Senior Penal Counsel for R2

O R D E R

Mr.K.G.Ragunath, learned counsel for the petitioner, Mr. G.M.Syed Nurullah, learned Senior Standing counsel for the first respondent and Mr.V.Sundreswaran, learned Senior Panel counsel for the second respondent. Heard both. By consent, the

writ petition itself is taken up for final disposal.

2. The petitioner seeks for release of the items covered in Bill of Entry No.5569500, dated 09.06.2016, namely, Axe Oil, of five different containers in bottles of 3ml, 5ml, 10ml, 28ml, 56ml - imported from Singapore.

3. Though it appears that the petitioner has imported the other oils, the prayer sought for in the Writ Petition is confined only to Axe Oil. The petitioner's contention is that in respect of smaller quantities, the MRP declaration is not required to be made. For the higher quantities, the petitioner's request is that provisional release may be considered by the respondent. The second respondent has filed an elaborate counter affidavit and what would be relevant to note is that the petitioner is not cooperating in the adjudication. However, there is a counter allegation made against the Department saying that in spite of the petitioner appearing before the authorities concerned, the matter is being unreasonably delayed. Considering the prayer sought for, there will be a direction to the respondents to take into consideration the petitioner's Bill of Entry No.5569500, dated 09.06.2016, namely, Axe Oil, of five different containers in bottles of 3ml, 5ml, 10ml, 28ml, 56ml - imported from Singapore, and examine as to whether they require to declare the MRP in the labels, while considering the relevant notifications that may be produced by the petitioner and thereafter, if there is no such requirement for smaller quantities, appropriate orders may be issued for release of the items.

4. In respect of the larger quantities, it is open to the respondents, to pass appropriate orders. While considering the Bill of Entry No.5569500,, if there are other oils also imported and clearance sought for under the same Bill of Entry, it is open to the respondent to consider the request made by the petitioner in respect of those items also. Needless to state that the petitioner shall appear before the respondents, within a period of one week from the date of receipt of a copy of this order.

The Writ Petition is disposed of on the above terms. No costs. Consequently, connected Miscellaneous Petition is also closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

pbn

To

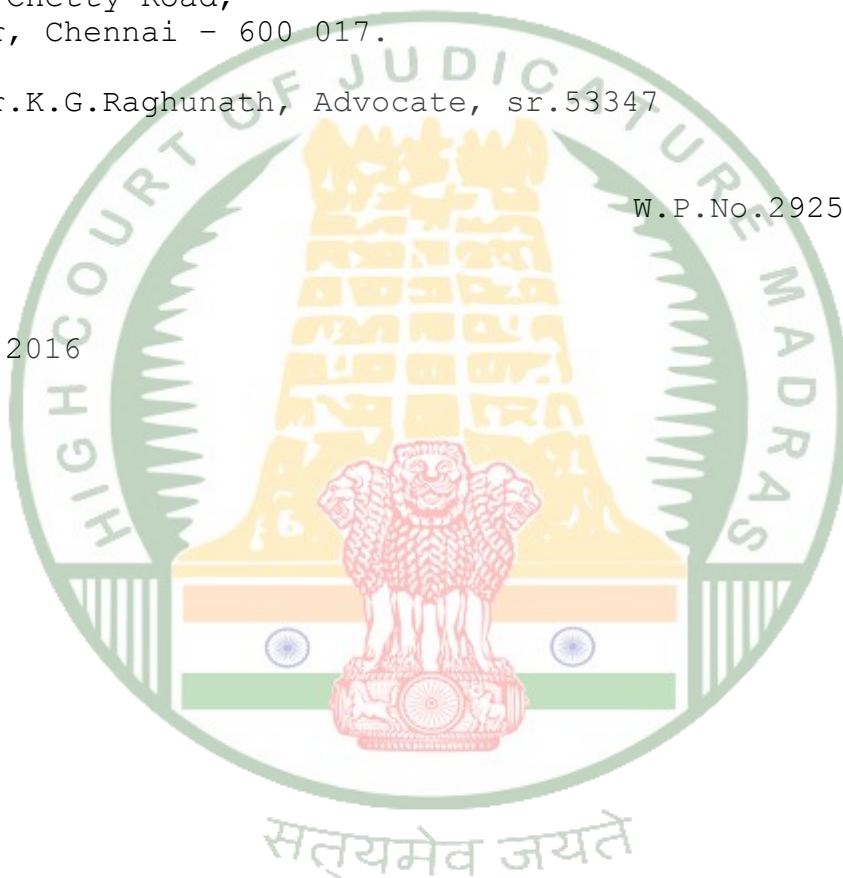
1.The Chief Commissioner of Customs,
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2.The Directorate of Revenue Intelligence,
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1 CC to Mr.K.G.Raghunath, Advocate, sr.53347

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