

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.04.2017

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

W.P.Nos.3837 & 3838 of 2017

and

W.M.P.Nos.3899 & 3900 of 2017

Mudunuri Jhansy

...Petitioner

(in WP Nos.3837 of 2017)

C.K.Murali

...Petitioner

(in WP Nos.3838 of 2017)

Vs.

1.The Secretary
Department of Revenue - RA
Ministry of Finance
Government of India, New Delhi.

2.Principal Commissioner of Customs
Chennai-I Commissionerate
Customs House,
Meenambakkam, Chennai-600 027.

3.Assistant Commissioner of Customs - AIU
Anna International Airport
Meenambakkam, Chennai-600 027.

...Respondents

(in WP Nos.3837 & 3838 of 2017)

Writ Petition No. 3837 of 2017 filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, to quash the proceedings pending on the file of the first respondent in file No.380/115/B/16-RA dated 19.08.2016.

Writ Petition No. 3838 of 2017 filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorari, to quash the proceedings pending on the file of the first respondent in file No.380/115/B/16-RA dated 19.08.2016.

For Petitioner : Mr.Dhruva for M/s.Anandswamy

For Respondents: Mr.V.Sundareswaran
learned standing counsel

C O M M O N O R D E R

The petitioner is aggrieved against the proceedings of the first respondent dated nil, which is nothing but a show cause notice issued under Section 129 DD of the Customs Act, 1962. The first respondent issued the said notice to the petitioners, calling upon them to show cause, as to why the order in appeal passed by the Commissioner of Customs (Appeal-I), Chennai dated 28.09.2015 should not be annulled in the revision filed by the Commissioner of Customs, Chennai.

2. Heard the learned counsel appearing for the petitioner and the learned standing counsel appearing for the respondents.

3. The challenge made in these writ petitions is against the show cause notice issued by the first respondent. It is seen that such notice was issued calling upon the petitioners to file their objections as against the revision filed by the Commissioner of Customs, Chennai, challenging the order passed by the Commissioner of Customs (Appeals-I).

4. It is the contention of the learned counsel appearing for the petitioners that the Officer who is having an equal rank of Commissioner of Customs cannot decide the revision. He further submitted when the revision itself was filed with delay, the petitioners cannot be called upon to file their objections.

5. I do not think that these contentions can be raised by the petitioners before this Court by filing these writ petitions, without raising all these points before the very first respondent itself by making their objections to the show cause notice. Now the proceedings are only pending at the show cause notice stage. Final order is yet to be passed by the competent authority. The petitioner is not questioning the revisional power. Therefore, this Court is of the view that the petitioners have to approach the first respondent and file their objections by raising their contentions. Accordingly, these writ petitions are disposed of, by giving liberty to the petitioners to file their objections to the show cause notice before the first respondent within a period of two weeks from the date of receipt of a copy of this order. On receipt of such objections, the first respondent shall dispose of the revision within a period of four weeks from the date of receipt of the objections raised by the petitioners. It is made clear that this Court is not expressing any view on the merits of the

matter, as it is for the Revisional Authority to consider and decide. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

mk

To

- 1.The Secretary
Department of Revenue - RA
Ministry of Finance
Government of India, New Delhi.
- 2.Principal Commissioner of Customs
Chennai-I Commissionerate
Customs House,
Meenambakkam, Chennai-600 027.
- 3.Assistant Commissioner of Customs - AIU
Anna International Airport
Meenambakkam, Chennai-600 027.

+2ccs to M/s.Anand swamy & Dhurva,Advocate sr.23326 &23327

+2cc to Mr.V.Sundreswaran,Advocate sr.22986

W.P.Nos.3837 & 3838 of 2017

kj1(co)
ss(25/4/2017)

सत्यमेव जयते

WEB COPY