

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.07.2017

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.Nos.22240 to 22243 of 2003

Shri Devi Extractions (P) Ltd.,
50-A, Salam Road,
Namakkal-637 001.

.. Petitioner in all the W.Ps.

Vs

1. The Commissioner of Customs,
'Custom House',
No.33, Rajaji Salai,
Chennai-600 001.

2. The Deputy Commissioner of Customs,
DEPB - Group 7B,
'Custom House',
No.33, Rajaji Salai,
Chennai-600 001.

.. Respondents in all the W.Ps.

W.P.No.22240 of 2003 filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records pertaining to the impugned show cause notice No.F.No.DEPB/MISC/ 241/03-Gr.7B dated 18.07.2003 issued by the second respondent and quash the same as illegal as far as this petitioner is concerned.

W.P.No.22241 of 2003 filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records pertaining to the impugned show cause notice No.F.No.DEPB/MISC/ 235/03-Gr.7B dated 18.07.2003 issued by the second respondent and quash the same as illegal as far as this petitioner is concerned.

W.P.No.22242 of 2003 filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records pertaining to the impugned show cause notice No.F.No.DEPB/MISC/ 242/03-Gr.7B dated 18.07.2003 issued by the second respondent and quash the same as illegal as far as this petitioner is concerned.

W.P.No.22243 of 2003 filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari

calling for the records pertaining to the impugned show cause notice No.F.No.DEPB/MISC/ 239/03-Gr.7B dated 18.07.2003 issued by the second respondent and quash the same as illegal as far as this petitioner is concerned.

For Petitioner : Mr.Hari Radhakrishnan

For Respondent : Mr.S.Rajasekar,
Sr.Panel Counsel

COMMON ORDER

In all these writ petitions, the petitioner has challenged the show cause notices issued by the respondents stating as to why the goods should not be held partially refined palmolein, why the benefit of concessional rate of duty extended under the various customs Notifications should not be denied, why the differential duty should not be determined and why the product should not be confiscated.

2. The petitioner's case is that they are not the original importer but purchaser of the imported product and the Ex-bond Bill of Entry was filed by the importer himself and therefore the question of demanding duty from the petitioner, does not arise.

3. At the time when these writ petitions were admitted, the interim relief was rejected and the miscellaneous petitions were dismissed on 09.09.2003. It is not clear whether these cases have already been adjudicated or not. In any event, the issue raised by the petitioner is not a pure question of law, but a mixed question of law and fact and the petitioner has to essentially submit himself to the jurisdiction of the respondents, by submitting reply to the show cause notices. Therefore, at this juncture, this Court is not inclined to set aside the show cause notices, but would give opportunity to the petitioner to file objections, within a period of thirty days from the date of receipt of a copy of this order.

4. With the above observation, the writ petitions are dismissed. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

KM

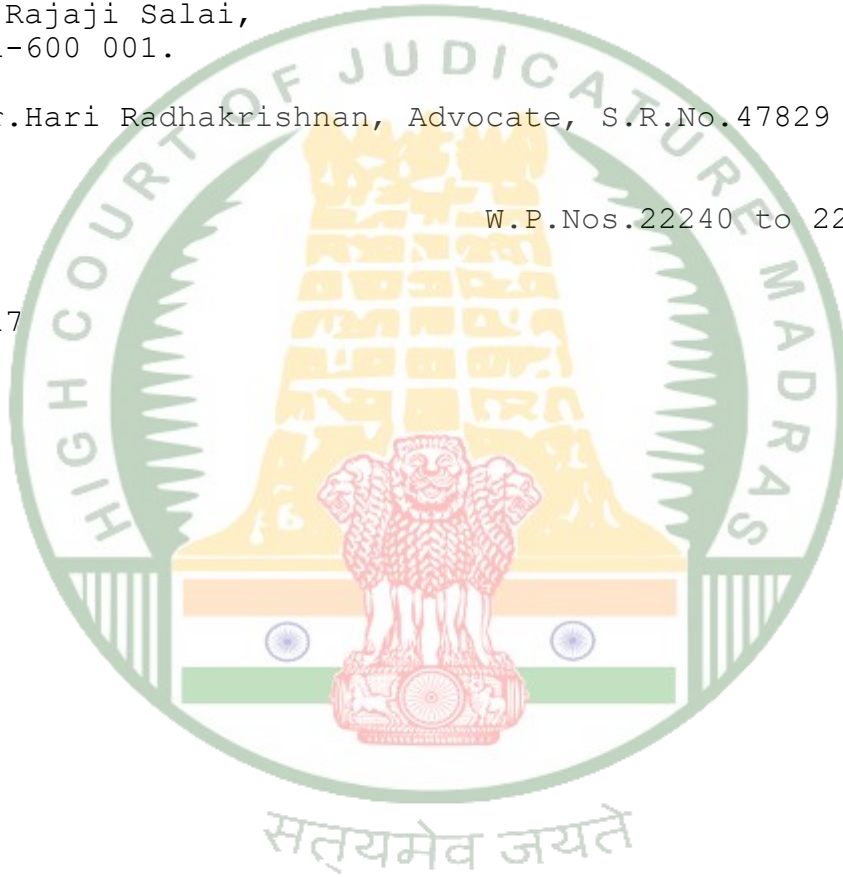
To

1. The Commissioner of Customs,
'Custom House',
No.33, Rajaji Salai,
Chennai-600 001.
2. The Deputy Commissioner of Customs,
DEPB - Group 7B,
'Custom House',
No.33, Rajaji Salai,
Chennai-600 001.

+1cc to Mr.Hari Radhakrishnan, Advocate, S.R.No.47829

W.P.Nos.22240 to 22243 of 2003

MP (CO)
CS/03/08/17



WEB COPY