

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.06.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.22797 of 2006

Sri Kanchi Kamakoti Sankara Hospital,  
A unit of Sri Kanchi Kamakoti Peedam,  
Charitable Trust,  
Rep. by its Chief Administrator S.Sundaresan,  
Sankara Nagar, Perumbakkam,  
Chennai-601 302.

... Petitioner

vs.

1.The Commissioner of Customs,  
(Imports) 33 Rajaji Salai,  
Customs House, Chennai-1.

2.The Assistant Commissioner of Customs,  
RRU Customs House, Chennai-1.

... Respondents

Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of the second respondent made in F.No.RRU 104/05 Appg. dated 07.07.2006 and to quash the same.

For Petitioner : Mr.K.Chandrasekaran

For Respondents : Mr.A.P.Srinivas,  
Senior Standing Counsel

सत्यमेव जयते  
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O R D E R

Heard Mr.K.Chandrasekaran, learned counsel for the petitioner and Mr.A.P.Srinivas, learned Senior Standing Counsel for the respondent.

2. The petitioner has filed this writ petition challenging the notice issued by the second respondent seeking to recover the Government dues pursuant to a demand raised under Section 142(1)(c)(ii) of Customs Act, 1962. The petitioner's purchaser, M/s.Tamilnadu Hospitals, has imported certain medical equipments and the demand arise out of such imports. The said M/s.Tamilnadu Hospitals was wound up and in the proceedings initiated under the Companies Act, it appears that the

petitioner Trust had taken up the hospital on auction and taking note of the same, the management was transferred in favour of the petitioner and therefore, the second respondent issued the demand in favour of the petitioner.

3. It is submitted by the learned counsel for the petitioner and not disputed by the Revenue that the petitioner is no longer the owner of the hospital and it has already changed hands, pursuant to certain arrangements. Therefore, at this juncture, the impugned notice cannot be given effect to against the petitioner.

4. In the light of the above, this writ petition is closed giving liberty to the second respondent to proceed against the appropriate persons / property for recovery of the Government dues. No costs.

Sd/-

Assistant Registrar(CS-VII)

//True Copy//

Sub Assistant Registrar

abr

To

1.The Commissioner of Customs,  
(Imports) 33 Rajaji Salai,  
Customs House, Chennai-1.

2.The Assistant Commissioner of Customs,  
RRU Customs House, Chennai-1.

+1cc to Mr.A.P.SRINIVAS, Advocate, S.R.No.37736

+1cc to Mr.K.CHANDRASEKARAN, Advocate, S.R.No. 37696

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EV(CO)

TR(25/06/2018)

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