

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.11.2018

CORAM

THE HONOURABLE MR.JUSTICE K.RAVICHANDRABAABU

Writ Petition No.26918 of 2018
and
W.M.P.No.31281 of 2018

M/s.A.K. Associates,
Rep. By its Proprietor Mr.K.Abhishek,
No.34/33, Strotten Muthia Mudali Street,
S.S.Complex, 2nd Floor, Sowcarpet,
Chennai - 600 079. Petitioner

vs.

- 1.The Commissioner of Customs-VI,
Custom House, No.60, Rajaji Salai,
Chennai - 600 001.
- 2.The Additional Commissioner of Customs - VI,
Custom House,
No.60, Rajaji Salai, Chennai - 600 001.
- 3.The Senior Intelligent Officer,
Directorate of Revenue Intelligence,
Ministry of Finance, Government of India,
27, Adarsh Towers, G.N.Chetty Road,
T.Nagar, Chennai - 600 017. ..Respondent

Writ petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus, directing the respondents herein to release the goods viz., 3120 Cartons of IRON NAILS imported vide Bill of Entry No.7893868, dated 03.09.2018, which was finally assessed by the Proper Officer under the Customs Act and total Duty of Rs.12,16,192.10 was paid.

For Petitioner : Mr.A.K.Jayaraj

For Respondents : Mr.K.S.Ramasamy
Central Government Standing Counsel
for R1 & R2
Mr.V.Sundareswaran, Standing Counsel
for R3

O R D E R

This writ petition is filed seeking for issuance of a writ of mandamus, directing the respondents herein to release the goods viz., 3120 Cartons of IRON NAILS imported vide Bill of Entry No.7893868, dated 03.09.2018, which was finally assessed by the Proper Officer under the Customs Act and total Duty of Rs.12,16,192.10 was paid.

2. During the pendency of this writ petition, the Commissioner of Customs (Imports) has accorded for the provisional release under Section 110A of the Customs Act, 1962, on certain terms and conditions.

3. Mr.A.K.Jayaraj, learned counsel for the petitioner submitted that in view of the above said order, this writ petition may be closed, however, by granting liberty to the petitioner to work out their remedy in the manner known to law against the terms and conditions stipulated in the said order passed by the Commissioner of Customs (Imports), while granting provisional release under Section 110A of the Customs Act, 1962, since the relief sought for in this writ petition is for release of the goods, which has become infructuous.

4. Accordingly, this writ petition is disposed as infructuous, however, by granting liberty to the petitioner to work out his remedy against the order passed by the Commissioner of Customs (Imports). No costs. Consequently, connected miscellaneous petition is closed.

Sd/-
Assistant Registrar (CCC)

//True Copy//

सत्यमेव जयते
Sub Assistant Registrar

mk

To

1.The Commissioner of Customs-VI,
Custom House, No.60, Rajaji Salai,
Chennai - 600 001.

2.The Additional Commissioner of Customs - VI,
Custom House,
No.60, Rajaji Salai, Chennai - 600 001.

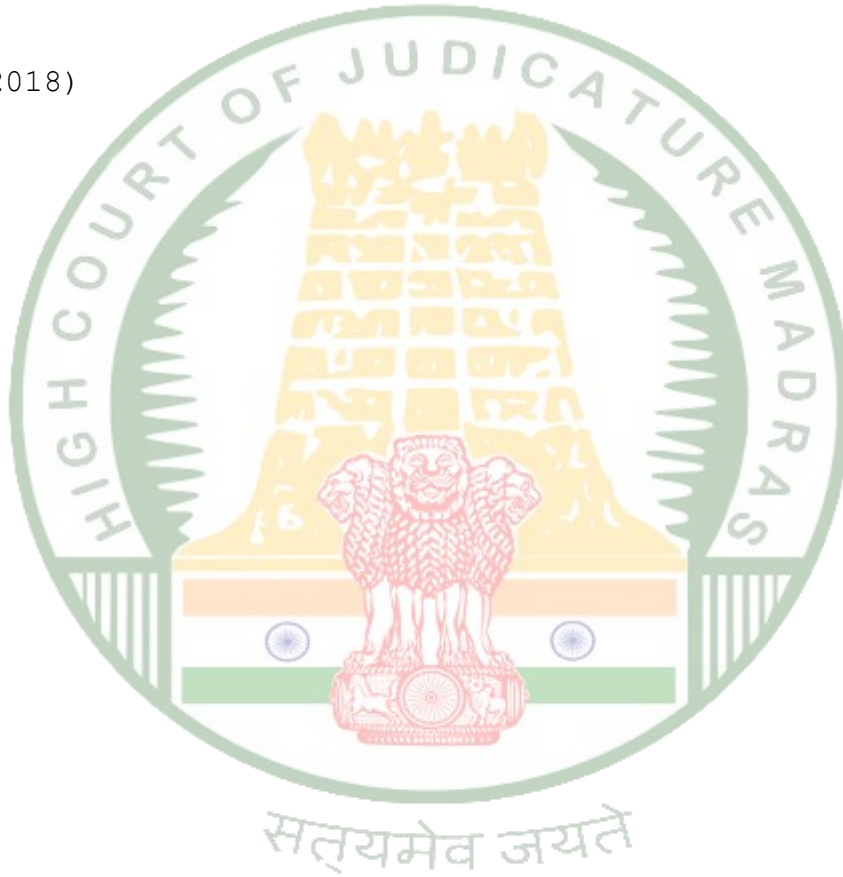
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3.The Senior Intelligent Officer,
Directorate of Revenue Intelligence,
Ministry of Finance, Government of India,
27, Adarsh Towers, G.N.Chetty Road,
T.Nagar, Chennai - 600 017.

+1cc to Mr. A.K.Jayaraj, Advocate, S.R.No. 76997
+1cc to Mr. K.S.Ramasamy, Advocate, S.R.No. 76967
+1cc to Mr. V.Sundareswaran, Advocate, S.R.No. 77389

WP. No.26918 of 2018

EV(CO)
GN(30/11/2018)



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