

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 28.01.2019
CORAM
THE HONOURABLE MR. JUSTICE K.RAVICHANDRABAABU
W.P.No.1972 of 2019
and
W.M.P.Nos.2194 & 2195 of 2019

M/s.Crown Enterprises,
Represented by its Proprietor,
Mr.Othuman Aliyar
67, Kandasamy Nagar,
Vadaperumbakkam Main Road,
Chennai.

...Petitioner

Vs

The Assistant Commissioner of Customs (DIU),
Customs House,
No.60, Rajaji Salai,
Chennai - 600 001.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the entire records of the impugned Notice dated 25.04.2018 in their proceedings F.No.OS10/2018-DIU S.Misc.15/2018-DIU and quash the same and consequently forebear the respondent from in any manner proceedings pursuant to the said impugned show cause notice.

For Petitioner : Mrs.P.Bagyalakshmi

For Respondent : Mr.M.Santhanaraman,
Standing Counsel

O R D E R

This writ petition is filed challenging the proceedings dated 25.04.2018 which is nothing but a show cause notice.

2.Though the learned counsel for the petitioner vehemently contended that the authority who issued the show cause notice has not considered very many aspects including the fact that the subject matter Bill of Entries referred in the show cause notice has attained finality by releasing the goods by following the relevant notification relied on by the petitioner, this Court is not inclined to entertain the very writ petition on the sole reason that the writ is not maintainable against the show cause notice, more particularly, when the authority who issued the said notice is not lacking any jurisdiction or competency. The petitioner has already filed the reply to the notice on 18.06.2018. If a reply

was already filed by the petitioner to the impugned show cause notice, they have to wait for the adjudication to complete. Without doing so, filing the present writ petition challenging the very notice itself, cannot be entertained. Factual contentions raised touching upon the merits of the allegation made in the show cause notice cannot be gone into by this Court, at this stage. Needless to say that the petitioner can participate in the adjudication proceedings and raise all the contentions as raised in this writ petition. When such avenue is available to the petitioner, the grievance expressed before this Court, cannot be considered at this stage, since the adjudication is yet to take place.

3. Accordingly, this Writ Petition is disposed of, without expressing any view on the merits of the matter, only by directing the petitioner to canvass all the contentions before the Adjudicating Authority during adjudicating proceedings. No costs. Consequently, the connected miscellaneous petitions are closed.

Sd/-
Deputy Registrar (CS)

//True Copy//

Sub Assistant Registrar

gsi/vsi

To

The Assistant Commissioner of Customs (DIU),
Customs House,
No.60, Rajaji Salai,
Chennai - 600 001.

+1cc to Mr.P.Bagya Lakshmi , Advocate SR.No. 7067

W.P.No.1972 of 2019
and
W.M.P.Nos.2194 & 2195 of 2019

A.SK(11/02/2019)