

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S.RAMESH

W.P.No.24563 of 2004
and
W.M.P.No.29855 of 2004
and
W.V.M.P.No.2219 of 2004

M.M.Alaudeen
Proprietor of M/s.Alfa Enterprises,
No.7, Meer Ali Street,
Chennai - 600001.Petitioner

Vs

The Commissioner of Customs (Import),
Customs House,
33, Rajaji Salai,
Chennai - 600001.Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the respondent-Commissioner and ending with the Show Cause Notice Ref. SIIB/70/2002-S8/CAU CHENNAI (Sea) APPG.196/2002 dated 26.11.2002 and quash the same.

For Petitioner : Mr.Dayaleeswaran

For Respondent : Mr.S.Rajasekar, SC

ORDER

The order impugned in the present writ petition is a Show Cause Notice, whereby the respondent herein had indicated that there was a misdeclaration in the description and value in the import of parts of branded VCD players in the guise of unbranded VCD players.

2. The scope of Article 226 of the Constitution of India to interfere with the Show Cause Notice is very limited and the grounds raised in the present writ petition may not be sufficient enough, warranting interference in such

circumstances. Nevertheless, if the petitioner is granted liberty to raise his objections to the show cause notice with a consequential direction to the respondent to consider the same within a stipulated time, the ends of justice would be secured.

3. In the light of the above observations, the petitioner is granted liberty to give his objections to the Show Cause Notice of the respondent herein in Ref.SIIB/70/2002-S8/CAU CHENNAI (Sea) APPG.196/2002 dated 26.11.2002, within a period of 30 days from the date of receipt of copy of this order. On receipt of the same, the respondent shall consider the same on its own merits and pass appropriate orders, after giving due opportunity to the petitioner as well as after conducting an enquiry, as expeditiously as possible.

4. Accordingly, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

hvk

To

The Commissioner of Customs (Import),
Customs House,
33, Rajaji Salai,
Chennai - 600001.

+lcc to Mr.Dayaleeswaran, Advocate sr.51577

+lcc to Mr.S.Rajasekar, Advocate sr.51936

W.P.No.24563 of 2004

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nr 21/08/2019

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