



IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 24.07.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.Nos.29834 to 29836 of 2008
and
M.P.Nos.1 to 1 of 2008

Alpha Amins Pvt.Ltd.,
Rep. by its Director M.Vimala,
123, Royapettah High Road,
Mylapore, Chennai - 14.

...Petitioner in all WPs

Vs.

1. The Asst. Commissioner of Customs,
DEEC - Group 7,
Customs House,
Rajaji Salai, Chennai - 1.
2. The Zonal Joint Director General of
Foreign Trade,
4th & 5th Floors,
Shastri Bhavan Annex,
26, Haddows Road, Chennai.

3. The Official Liquidator,
Madras High Court.
(3rd respondent suo motu impleaded
vide order dated 24.07.2019 passed
in these Writ Petitions)

...Respondents in all WPs

PRAYER in W.P.No.29834 of 2008: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari, calling for the records of the 1st respondent in F.No.S45/EU/AU/691/2000Gr.7.DEEC dated 26.09.2008 and the consequential detention notice dated 20.11.2008 respectively in respect of Advance Licence No.0410004183 dated 15.02.2000 and to quash the same.

PRAYER in W.P.No.29835 of 2008: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari, calling for the records of the 1st respondent in F.No.S45/EU/AU/1287/2000Gr.7.DEEC dated 03.10.2008 (but corrected as 30.10.2008 in manuscript) and the consequential detention notice dated 01.12.2008 respectively in respect of



Advance Licence No.0410004183 dated 15.02.2000 and to quash the same.

PRAYER in W.P.No.29836 of 2008: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari, calling for the records of the 1st respondent in F.No.S45/EU/SB/ME/3220/2001Gr.7.DEEC dated 10.10.2008 relating to Advance Licence No.040005249 dated 30.03.2000 and to quash the same.

For Petitioner	: Mr.S.Sathiaseelan
(in all WPs)	
For Respondents	: Mr.V.Sundareswaran, SSC
(in all WPs)	for R1
	Mr.J.Madanagopal Rao, SCGSC
	for R2

COMMON ORDER

The prayer in the present writ petitions is towards a demand of duty amount for fulfillment of export obligations. In all these writ petitions, one of the main grounds raised is that, the demand has been made without any prior show cause notice.

2. The learned Senior Standing Counsel, who appeared for the 1st respondent, would submit that inspite of sufficient opportunities, the petitioner had not cooperated and hence, they were constrained to send the impugned demand notice.

3. On a perusal of the impugned demand notice, it is seen that no prior show cause notice was given to the petitioner, which would amount to denial of a due opportunity and thereby violative of the principles of natural justice. On this short ground, the orders cannot be sustained.

4. At this juncture, the learned Senior Standing Counsel for the 1st respondent submitted that pending the writ petition, the petitioner Company was wound up and an Official Liquidator attached to the Madras High Court has been appointed as the Liquidator to the Company, by an order dated 11.11.2009 made in Company Petition No.274 of 2004.

5. In view of the submission made by the learned Senior Standing Counsel for the 1st respondent, the Official Liquidator, Madras High Court is suo motu impleaded as a party respondent in the present writ petitions.

6. In the light of the above observations, the Official Liquidator of the Madras High Court is granted liberty to give a reply to the impugned demand notices dated 26.09.2008, 03.10.2008 and 10.10.2008 in the present writ petitions by



treating these three orders as a show cause notice, within a period of 30 days from the date of receipt of copy of this order. On receipt of such objections, if any, the 1st respondent herein shall consider the objections, in accordance with law and pass appropriate orders, as expeditiously as possible.

7. Accordingly, the writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1. The Asst. Commissioner of Customs,
DEEC - Group 7,
Customs House,
Rajaji Salai, Chennai - 1.
2. The Zonal Joint Director General of
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4th & 5th Floors,
Shastri Bhavan Annex,
26, Haddows Road, Chennai.
3. The Official Liquidator,
Madras High Court.

+1 cc to M/s.V.Sundareswaran, Advocate Sr.No. 63500

AKM/27.09.19/3P- 5C /

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