

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.07.2019

CORAM

THE HONOURABLE MR.JUSTICE M.SUNDAR

W.P.No.8279, 8284 & 8290 of 2019
WMP.Nos.8824, 8832 & 8826 of 2019

1.M/s.Southern Arecanut Pvt.Ltd
rep. by its director, Mr.Rishi Kumar Gupta

...Petitioner in W.P.No. 8279 of 2019

2.M/s.Firdouse International Trading Company
rep. by its Proprietor, Mr.Mohammed Shabeer

...Petitioner in W.P.No. 8284 of 2019

3.M/s.L.Murugan Traders
rep.by its proprietor, Mr.P.Loganath

...Petitioner in W.P.No. 8290 of 2019

--Vs--

1. The Senior Intelligence Officer
Directorate of Revenue Intelligence
No.27 GN Chetty Road, T.Nagar
Chennai-600017

2. The Commissioner of Customs
Chennai II Commissionerate
Customs House, 60 Rajaji Salai
Chennai 600001

... Respondents in all the Writ Petitions

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying to issue a writ of certiorarified Mandamus, calling for the records pertaining to the impugned seizure memorandum dated 19.02.2019 issued in F.Nos.DRI/CZU/VIII/26 / 267/2018 and F.Nos.DRI/CZU/VII/48/ENQ-1/INT-8/2019, DRI/CZU/VII/48/ENQ-1/INT-10/2019 and DRI/CZU/VII/48/ENQ-1/INT-9/2019 issued by the 1st respondent, quash the same and further direct the respondents to release the goods covered by bill of entry nos.8852012, 8852509 and 8851040 dated 14.11.2018.

For Petitioners : Mr.G.Derrick Sam
For Respondents : Mr.V.Sundareswaran
Senior Panel Counsel (GST)

O R D E R

This common order will govern these three writ petitions.

2. Mr.G.Derrick Sam, learned counsel on record for the writ petitioners in all the three writ petitions and Mr.V.Sundareswaran, learned Panel Counsel (GST), on behalf of both the respondents in all the three writ petitions, are before this Court.

3. With the consent of learned counsel on both sides, main writ petitions are taken up, heard out and are being disposed of.

4. It is submitted by learned counsel on both sides in unison that the subject matter of the instant writ petition is squarely covered by an earlier order dated 25.02.2019 made by a Hon'ble Division Bench of this Court in Writ Appeal Nos. 236, 237, 240, 329 and 355 of 2019.

5. For the purpose of completion of facts, it is recorded that this Court is informed that the aforesaid order of Division Bench was carried to the Hon'ble Supreme Court by the importer, Supreme Court did not interfere but show cause notice was issued in the interregnum, owing to which, the Supreme Court granted leave to the writ petitioner to assail the show cause notice, if they choose to do so, pursuant to such leave, Writ Petition No.15575 of 2019 was filed in this Court and after full contest, by order dated 09.07.2019 this Court dismissed the said writ petition, assailing the show cause notice.

6. Learned counsel for the Revenue submits that he is on caveat on behalf of the respondent nos. 1 and 2 vide aforesaid order dated 09.07.2019 made in writ petition assailing the show cause notice. There is no intra Court appeal to the knowledge of the caveator until this day is learned Revenue counsel's say.

7. It may not be necessary to delve into those aspects any further. Suffice to say that instant matter pertains to import of consignments, which are aracknut and three seizure memoranda bearing reference nos. F.Nos.DRI/CZU/VIII/26/267/2018, F.Nos.DRI/CZU/VII/48/ENQ-1/INT-8/2019, DRI/CZU/VII/48/ENQ-1/INT-10/2019 and DRI/CZU/VII/48/ENQ-1/INT-9/2019 dated 19.02.2019,

have been called in question in the instant writ petition. To be noted, in the order of a Hon'ble Division Bench, alluded to (supra), challenge to similar seizure memoranda was negatived.

8. In the light of the, undisputed position that instant matters are covered by the aforesaid order of a Hon'ble Division Bench, as an inevitable sequitur these writ petitions fail and these Writ Petitions are dismissed. Consequently, connected miscellaneous petitions are closed with no order as to costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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Chennai-600017

2. The Commissioner of Customs
Chennai II Commissionerate
Customs House, 60 Rajaji Salai
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+3cc to Mr.V.Sundareswaran, Advocate, S.R.No.66014
+1cc to Mr.Hari Radhakrishnan, Advocate, S.R.No.66386

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VBA(CO)
CS/17/09/2019