

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.11.2019

CORAM

THE HON'BLE MR. JUSTICE K.RAVICHANDRABAABU

W.P.No.18721 of 2019

and

W.M.P.No.18079 of 2019

M/s. Tube Investments of India Limited
Represented by Mr.Ramanujam,
Associate Vice President - Taxation,
Dare House, #234, NSC Bose Road,
Chennai - 600001.

...Petitioner

Vs.

1. Union of India
Represented by its Secretary
Ministry of Finance
Department of Revenue
New Delhi - 110001.

2. The Commissioner of Customs
No.1, Williams Road, Cantonment,
Tiruchirapalli - 620001.

3. The Superintendent of Customs
Inland Container Depot
Melpakkam Kainoor BO,
Arakkonam - 631003.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari to call for the records relating to the Show Cause Notice vide VIII/10/02/2014-CUS Adj. dated 11.02.2014 issued by the second respondent and quash the same.

For Petitioner : Mr.R.Parthasarathy
for Mr.V.Muthuraman

For Respondents: Mr.A.P.Srinivas
Senior Standing Counsel

O R D E R

This writ petition is filed challenging the show cause notice dated 11.02.2014, calling upon the petitioner to show cause, as to why the benefit of Notification No.104/2009 dated 14.09.2009 should not be denied; the duty of Rs.8,93,76,038/- should not be demanded under Section 28 of the Customs Act, 1962 in respect of imports made as per the five Bills of Entry during February - July 2013 and appropriate interest due on the above said amount should not be demanded.

2. The very same petitioner filed W.P.No.18720 of 2019, challenging the order dated 10.04.2019 of the Commissioner of Customs, Tiruchirapalli, rejecting the request of the petitioner to extend the benefit of the Notification No.104/2009 dated 14.09.2009 in respect of the goods already cleared by the very same five Bills of Entry through ICD - Arakkonam during the period from February, 2013 to July, 2013.

3. This Court, by way of separate order passed today in the above said writ petition, allowed the same and set aside the said order, also by directing the respondents therein to extend the benefit of Notification No.104/2009 dated 14.09.2009 to the petitioner in respect of the above said five Bills of Entry.

4. In view of the order passed in W.P.No.18720 of 2019, the present writ petition is also allowed and the impugned show cause notice is set aside. No costs. Connected miscellaneous petition is closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

sni

To

1. Union of India
Represented by its Secretary
Ministry of Finance
Department of Revenue
New Delhi - 110001.

2. The Commissioner of Customs
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Arakkonam - 631003.

+lcc to Mr.Lakshmi Kumaran, Advocate sr.92991

+lcc to Mr.A.P.Srinivas, Advocate sr.92647

W.P.No.18721 of 2019

vsnii(co)
nr 18/12/2019



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