

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.11.2019

CORAM :

The Hon'ble Mr.A.P.SAHI, THE CHIEF JUSTICE

AND

The Hon'ble Mr.JUSTICE SUBRAMONIUM PRASAD

W.P.Nos.23775, 23745, 23749, 23751, 23754, 23777, 23779, 23781,
28084, 28088 and 30875 to 30878 of 2019
and W.M.P.Nos.23627, 23652, 27709 and 30971 of 2019

I M/S. SURAJ IMPEX,
REP BY ITS PROPRIETOR SOHANRAJ,
NO.77ADINATH TRADE COMPLEX,
200 FEET RING ROAD, MADAVARAM,
CHENNAI 600 060.

... PETITIONER in WP No.23775,23777, 23781 of 2019

1 M/S.SPARK LITES
REP BY ITS PROPRIETOR RAJESH JAIN
152/6 GOVINDAPPA NAICKEN STREET,
2ND FLOOR, CHENNAI-1.

... PETITIONER in WP No.23745, 23749, 23751, 23754 of 2019

1 M/S.UNIK TRADERS
NO. 140 OLD THARAGUPET ROAD,
BANGALORE - 560 053 REP. BY ITS AUTHORIZED SIGNATORY
SHRI ASIF H. THARA

... PETITIONER in WP No.28084,28088 of 2019

1 TITAN COMPANY LTD.
REP. BY ITS AUTHORISED SIGNATORY SHRI
P.MANIVANNAN INTEGRITY NO.193 VEERASANDARA
ELECTRONICS CITY PO HOSUR MAIN ROAD
BENGALURU 560 100.
... PETITIONER in WP No.30875,30876,
30877, 30878 of 2019

vs

1 UNION OF INDIA
REP BY SECRETARY DEPT OF REVENUE MINISTRY
OF FINANCE NORTH BLOCK, NEW DELHI.

- 2 CENTRAL BOARD OF INDIRECT TAXES
AND CUSTOMS NORTH BLOCK,
NEW DELHI- 110 001.
- 3 PRINCIPAL DIRECTOR GENERAL
DIRECTORATE GENERAL OF REVENUE INTELLIGENCE
7TH FLOOR D BLOCK IP BHAWAN I.P. ESTATE
NEW DELHI.
- 4 ADDITIONAL DIRECTOR GENERAL
DIRECTORATE OF REVENUE INTELLIGENCE 2ND
FLOOR OLD BUILDING NEW CUSTOM HOUSE
BALLARD ESTATE MUMBAI- 400 001.
- 5 ADDITIONAL DIRECTOR GENERAL
DIRECTORATE OF REVENUE INTELLIGENCE 27 GN
CHETTY ROAD T. NAGAR CHENNAI-17.
...RESPONDENTS IN W.P.NO.23775, 23745, 23749,
23751, 23754,23777, 23779, 23781 of 2019
- 1 UNION OF INDIA
REP. BY SECRETARY DEPT. OF REVENUE
MINISTRY OF FINANCE NORTH BLOCK, NEW DELHI.
- 2 CENTRAL BOARD OF INDIRECT TAXES
AND CUSTOMS NORTH BLOCK
NEW DELHI 110 001 REP BY ITS CHAIRMAN.
- 3 PRINCIPAL DIRECTOR GENERAL
DIRECTORATE GENERAL OF REVENUE INTELLIGENCE
7TH FLOOR D BLOCK I.P.BHAWAN I.P. ESTATE
NEW DELHI.
- 4 THE ADDITIONAL DIRECTOR GENERAL
(ADJUDICATION) DIRECTORATE OF REVENUE
INTELLIGENCE 7TH FLOOR D BLOCK I/P.BHAWAN I.P ESTATE,
NEW DELHI.
- 5 THE ADDITIONAL DIRECTOR GENERAL.
(ADJUDICATION)DIRECTORATE OF REVENUE
INTELLIGENCE
INTELLIGENCE NO.27 G.N.CHETTY ROAD T.NAGAR,
CHENNAI-600 017.

- 6 COMMISSIONER OF CUSTOMS
COMMISSIONERATE OF CUSTOMS-II
CUSTOM HOUSE NO.60 RAJAJI SALAI,
CHENNAI-600 001.
... RESPONDENTS IN W.P.NO.28084, 28088 OF 2019
- 1 UNION OF INDIA
REP. BY SECRETARY DEPT. OF REVENUE
MINISTRY OF FINANCE NORTH BLOCK NEW DELHI.
- 2 CENTRAL BOARD OF INDIRECT TAXES
AND CUSTOMS NORTH BLOCK,
NEW DELHI 110 001.
- 3 PRINCIPAL DIRECTOR GENERAL
DIRECTORATE GENERAL OF REVENUE INTELLIGENCE
7TH FLOOR D BLOCK I.P.BHAWAN I.P. ESTATE
NEW DELHI.
- 4 ADDITIONAL DIRECTOR GENERAL
(ADJUDICATION) DIRECTORATE OF REVENUE
INTELLIGENCE 2ND FLOOR OLD BUILDING NEW
CUSTOM HOUSE BALLARD ESTATE MUMBAI 400 001.
- 5 ADDITIONAL DIRECTOR GENERAL.
DIRECTORATE OF REVENUE INTELLIGENCE ZONAL
UNIT - LUCKNOW 2/31 VISHAL KHAND GOMTI
NAGAR LUCKNOW 226 010.
- 6 COMMISSIONER OF CUSTOMS
AIR CARGO COMPLEX NEW CUSTOM HOUSE NEAR I.
G.I.AIRPORT NEW DELHI 110 037.
- 7 PR.COMMISSIONER OF CUSTOMS (
ACC) AIR CARGO COMPLEX AIR INDIA SATS AIR
FIREIGHT TERMINAL KEMPE GOWDA INTERNATIONAL
AIRPORT DEVANHALLI BENGALURU 560 300.
- 8 PRINCIPAL COMMISSIONER OF
CUSTOMS (AIR CARGO) CHENNAI VII
COMMISSIONERATE NEW CUSTOM HOUSE GST ROAD
MEENAMBAKKAM CHENNAI 600 027.
- 9 COMMISSIONER OF CUSTOMS
CHENNAI - II COMMISSIONERATE CUSTOM HOUSE NO.
60 RAJAJI SALAI, CHENNAI 600 001.

... RESPONDENT IN W.P.NO.30875 TO 30878 OF 2019

Petitions filed under Article 226 of the Constitution of India praying for issue of Writ of Declaration to

Prayer in WP Nos.23775 AND 23745 of 2019

Declaring serial No 1 of the table in notification No 2/2019- CUS(N.T/CAA/DR1) DATED 21.1.2019 issued by the Principal Director General , Directorate of Revenue Intelligence (3rd Respondent) as being Ultra vires the circular No 18/2015 dated 9.6.2015 as amended issued by the Central Board of Indirect Taxes and customs (2nd Respondent) as being ultra vires notification No 60/2014- CUS(NT) (AS Amended) issued by the central Government (1st Respondent) as being Ultra vires Notification No 60/2014- Cus(NT) (As amended) issued by the central government (1st Respondent) as being ultra vires the Provisions of the Customs Act(particularly) ss 4, 5 and 152 and as being violative of Principles of natural justice respectively.

Prayer WP Nos.23749, 23777, 30876 of 2019:

Declaring notification No 60/2015 -cus(NT) dated 4.june-15 issued by the Central Government (1st Respondent) as being Ultra vires S.152(a) of the customs Act and as being violative of Principles of natural justice and separation of Powers, and as being arbitrary, Unreasonable and violative of article 14 and other Provisions of the Constitution.

Prayer in WP Nos.23751, 23779, 30877 of 2019:

Declaring notification No 83/2004 -cus(NT) dated 30.6.2004 as amended , issued by the CBIC(2nd Respondent) as null and void, being ultra vires section 4(1) and violative of section 6 of the customs act, 1962, as being arbitrary and violative of article 14 of the constitution of India.

Prayer in WP Nos.23754, 23781, 28088, 30878 of 2019:

Declaring the Provisions of Section 152(a) of the customs Act, 1962 null and void being Ultra vires Article 246 and other provisions of the constitution of India, in so far as it Permit the central Government to empower individual officers of customs to appoint adjudicating authorities.

Prayer in WP Nos.28084 of 2019:

Declaring Sl.No.3 of Notification No. 42/ 2019-Cus. (N.T) / CAA/ DRI) dated 06.09.2019 declaring Sl.No. 3 of the Table in the said Notification issued by the Additional Director, Directorate of Revenue Intelligence, New Delhi as being ultra vires the Circular No. 18/2015 dated 09.06.2015 as amended issued by the Central Board of Indirect Taxes and Customs (2nd Respondent), as being ultra vires Notification No. 60/2014-Cus. (N.T) (as amended) issued by the Central Government (1st Respondent), as being ultra vires, the provisions of the Customs Act, 1962, more particularly sections 4, 5 and 152 of the said Act r/w notification No.133/2015-Cus (N.T) dated 30/11/2015 which have been issued pursuant to notification No.83/2004-Cus (N.T) dated 30/6/2004 as amended and ultra vires the Provisions of the Article 246 of the constitution of India as being violative of the Principles of Natural Justice and Separation of Powers and also being arbitrary and Violative of Article the among other Provisions of the Constitution of India.

Prayer in WP No.30875 of 2019:

Declaration Declaring Sl.No.15 of the table in notification No.32 /2019 - Cus (N.T./CAA/DRI) Date 24 Jul-19 issued by the principal Director General, Directorate of Revenue Intelligence 3rd respondent as being ultra vires the circular No.18/2015 dt 09 june -15 as amended issued by the Central Board of Indirect Taxes and customs 2nd respondent as being ultra vires notification no.60/2014 - cus date 04/06/2015 as amended issued by the central Government 1st respondent as being ultra vires the provisions of the Customs Act particularly ss. 4, 5 and 152, and as being violative of principles of natural justice, and as being arbitrary and unreasonable and violative of art.14 of the constitution of india. सत्यमेव जयते

For Petitioners : Mr.P.R.Renganath
in W.P.Nos.23775,23745
23749, 23751, 23754,
23777, 23779, 23781,
30875-30878/2019
in WP.Nos.28084 & : Mr.B.Satish Sundar
28088/2019

For Respondents in : Mr.G.Rajagopalan
WP.Nos.23775, 23749, Additional Solicitor General
23745 23751, 23754, of India, assisted by
23777, 23779, 23781, Mr.V.Sundareswaran, SSC
30875-30878,
WP.Nos.28084 &
28088/2019 and for
respondents 3 to 5 in
WP.Nos.30875-
30878/2019

: No appearance

For Respondents 1, 2,
8 & 9 in WP.Nos.30875-
30878/2019

COMMON ORDER

(Order of the Court was made by The Hon'ble Chief Justice)

After the matter was heard at length, learned counsel for the petitioners pray that they may be permitted to withdraw the writ petitions, without prejudice to their rights to raise any such issue, which may be available, in accordance with law before the appropriate forum. Learned counsel for the petitioners have made separate endorsements to that effect.

2.Mr.G.Rajagopalan, learned Additional Solicitor General of India, assisted by Mr.V.Sundareswaran, learned counsel for the respondents, has no objection for the withdrawal of the writ petitions.

The Writ Petitions are dismissed as withdrawn. There shall be no order as to costs. Consequently, connected miscellaneous petitions are also dismissed.

सत्यमेव जयते Sd/-

Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

sra

To

1 THE SECRETARY, DEPARTMENT OF REVENUE,
MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI.

- 2 CENTRAL BOARD OF INDIRECT TAXES
AND CUSTOMS, NORTH BLOCK,
NEW DELHI 110 001.
- 3 PRINCIPAL DIRECTOR GENERAL,
DIRECTORATE GENERAL OF REVENUE INTELLIGENCE,
7TH FLOOR, D BLOCK, I.P.BHAWAN , I.P. ESTATE,
NEW DELHI.
- 4 ADDITIONAL DIRECTOR GNERAL
(ADJUDICATION) DIRECTORATE OF REVENUE
INTELLIGENCE 2ND FLOOR, OLD BUILDING, NEW
CUSTOM HOUSE, BALLARD ESTATE, MUMBAI 400 001.
- 5 ADDITIONAL DIRECTOR GNERAL.
DIRECTORATE OF REVENUE INTELLIGENCE,
ZONAL UNIT - LUCKNOW, 2/31 VISHAL KHAND,
GOMTI NAGAR, LUCKNOW 226 010.
- 6 COMMISSIONER OF CUSTOMS,
AIR CARGO COMPLEX, NEW CUSTOM HOUSE,
NEAR I. G.I.AIRPORT, NEW DELHI 110 037.
- 7 PR.COMMISSIONER OF CUSTOMS (ACC)
AIR CARGO COMPLEX,
AIR INDIA SATS AIR FREIGHT TERMINAL,
KEMPEGOWDA INTERNATIONAL AIRPORT,
DEVANHALLI BENGALURU 560 300.
- 8 PRINCIPAL COMMISSIONER OF
CUSTOMS (AIR CARGO) CHENNAI VII
COMMISSIONERATE, NEW CUSTOM HOUSE,
GST ROAD, MEENAMBAKKAM, CHENNAI 600 027.
- 9 COMMISSIONER OF CUSTOMS,
CHENNAI - II COMMISSIONERATE, CUSTOM HOUSE,
NO. 60 RAJAJI SALAI, CHENNAI 600 001.

+1cc to Mr.B.Rabu Manohar, Advocate Sr.95696
+3cc to Mr.R.Raghavan, Advocate Sr.96111 to 96113
+2cc to Mr.V.Sundareswaran, Advocate Sr.96114 & 96115
+2cc to Mr.K.S.Ramasamy, Advocate Sr.95835 [28/02/2020]

W.P.Nos.23775 of 2019, etc., (batch)

gp[co]
srg 02/01/2020