



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 04.12.2020

CORAM

THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

W.P. (MD)No.17203 of 2020

and W.M.P. (MD)No.14390 of 2020

WEB COPY

M.Hanifa

... Petitioner

Vs.

1.The Joint Director,
Directorate of Revenue Intelligence,
Chennai Zonal Unit,
27, G.N.Chetti Road,
T.Nagar, Chennai.

2.The Adjudicating Authority,
O/o. The Additional Commissioner of Customs(Preventive),
No.1, Willams Road, Cantonment,
Tiruchirapalli.

... Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned show cause notice issued by the respondent No.1 in F.No.DRI/CRU/VIII/48/ENQ-01/INT-3/2020 CBE, dated 28.09.2020 and quash the same as illegal, consequently directing the respondent No.2 to supply the Show cause notice and proceedings in Tamil language and consider the petitioner's representation, dated 08.10.2020.

For Petitioner : Mr.S.M.A.Jinnah

For Respondents : Mr.B.Vijay Karthikeyan,
Senior Standing Counsel.

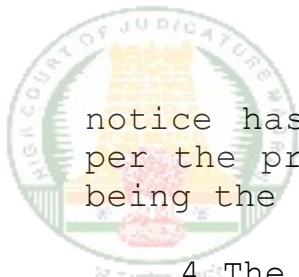
ORDER

(This petition was heard through video conferencing)

This writ petition has been filed challenging the show cause notice dated 28.09.2020 issued by the first respondent under Section 124 of the Customs Act, 1962.

2.Heard Mr.S.M.A.Jinnah, learned counsel appearing for the petitioner and Mr.B.Vijay Karthikeyan, learned Senior Standing Counsel appearing for the respondents.

3.It is settled law that the show cause notice can be challenged only when it has been issued without jurisdiction and without authority under law. Admittedly, the impugned show cause



notice has been issued with jurisdiction and has been issued as per the provisions of Section 124 of the Customs Act, 1962. This being the case, this writ petition is not maintainable.

4.The only contention raised by the writ petitioner that the show cause notice has been issued in English language and the petitioner knows only Tamil language and therefore, the said show cause notice is bad in law.

5.Admittedly, the provisions of the Customs Act does not stipulate that the show cause notice has to be issued only in the language known to the party to whom the said show cause notice was issued. While that be so, there is no infirmity or illegality committed by the respondents in issuing show cause notice to the petitioner in English language, though it is the case of the petitioner that he does not know English language.

6.Therefore, this Court is of the view that this writ petition is not maintainable and the same stands dismissed. However, the respondents shall afford adequate opportunity to the petitioner to raise all objections including granting him the right of personal hearing to the petitioner before passing the final orders. No costs. Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar (AS)

// True Copy //

/ /2020

Sub Assistant Registrar(CS)

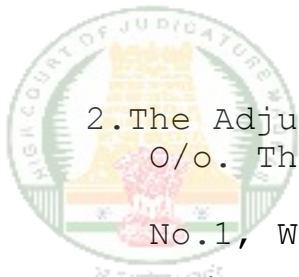
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Note: In view of the present lock down owing to COVID-19 pandemic, a web copy of the order may be utilized for official purposes, but, ensuring that the copy of the order that is presented is the correct copy, shall be the responsibility of the advocate/litigant concerned.

To

1.The Joint Director,
Directorate of Revenue Intelligence,
Chennai Zonal Unit, 27, G.N.Chetti Road,
T.Nagar, Chennai.

<https://hcservices.ecourts.gov.in/hcservices/>



2.The Adjudicating Authority,
O/o. The Additional Commissioner
of Customs (Preventive),
No.1, Willams Road, Cantonment,
Tiruchirapalli.

WEB COPY

+1 CC to Mr.B.VIJAY KARTHIKEYAN, Advocate (SR-24036[F] dated
04/12/2020)

W.P. (MD) No.17203 of 2020
04.12.2020

TP (CO)
KM (22.12.2020) 3P 4C