

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.08.2021

CORAM

THE HON'BLE Mr. JUSTICE S.M.SUBRAMANIAM

W.P.No.34820 of 2003

and

W.P.M.P.Nos.42331, 42332 & 42333 of 2003

KH. SHOES LIMITED

Represented by its General Manager,
Mr. S. Abdullah Basha,
No.2, Hunters Road, Choolai,
Chennai - 600 112.

...Petitioner

Vs

1. The Customs, Excise and Gold Control
Appellate Tribunal,
Western Regional Bench,
PNB House, 3rd Floor,
Sir P.M. Road,
Mumbai - 400 001.
2. The Customs, Excise and Gold Control
Appellate Tribunal,
Chennai Bench,
Shastri Bhavan,
Haddows Road,
Chennai - 600 006.
3. Commissioner of Customs (E.P)
G 27, New Customs House,
Bellard Estate,
Mumbai - 400 001.
4. Assistant Commissioner of Customs,
Confirmed Demand Cell,
Group VII, Mumbai - 400 001.

...Respondents

PRAYER : Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Mandamus forbearing the 3rd respondent viz., The Commissioner of Customs or any other authorities under the Third Respondent from proceeding against the order or detention dated 25.09.2003 till

the disposal of appeal and from demanding any portion of the duty amount of Rs.86,75,660/- and the penalty till the disposal of stay petition now pending before the 2nd respondent on transfer from the 1st respondent.

For Petitioner : Mr.Magendiran

For Respondents : No Appearance

ORDER

The relief sought for in the present writ petition is to forbear the third respondent viz., the Commissioner of Customs or any other authorities under the third respondent from proceeding against the order or detention dated 25.09.2003 till the disposal of appeal and from demanding any portion of the duty amount of Rs.86,75,660/-.

2.The relief as such sought for in the present writ petition cannot be granted at this length of time, more specifically, after a lapse of about 17 years, in view of the fact that the petitioner himself admitted that an appeal was pending during the relevant point of time and there was an order dated 25.09.2003. If at all the petitioner is aggrieved, as he rightly preferred an appeal, he has to seek relief in the said appeal in the Competent Appellate Authority. However, during the pendency of the appeal before the Competent Appellate Authority, this Court cannot grant any order in the form of injunction as such sought for in the present writ petition. Thus, if any grievance exist as of now to the petitioner, it is left open to them to redress their grievances in the manner known to law.

3. With these observations, the writ petition stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

Pns/Kbs

To

- 1.The Customs, Excise and Gold Control
Appellate Tribunal,
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Mumbai - 400 001.
- 2.The Customs, Excise and Gold Control
Appellate Tribunal,
Chennai Bench,
Shastri Bhavan,
Haddows Road,
Chennai - 600 006.
- 3.Commissioner of Customs (E.P)
G 27, New Customs House,
Bellard Estate,
Mumbai - 400 001.
- 4.Assistant Commissioner of Customs,
Confirmed Demand Cell,
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SPD (CO)
PR (14/09/2021)