

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.06.2021

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P. No.3358 of 2021

N.Senthilarasu

...Petitioner

Vs.

1.Additional Director
Directorate of Revenue Intelligence
Chennai Zone Unit
Government of India
Ministry of Finance, D/o Revenue
27, GN Chetty Road, T.Nagar
Chennai - 600 017.

2.The Principal Commissioner of Customs
O/o Chennai - I Commissionerate
New Custom House
Meenambakkam
Chennai-600 116.

3.The Joint Commissioner of Customs
O/o Chennai - I Commissionerate
New Custom House
Meenambakkam
Chennai-600 116.

...Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to issue Writ of Mandamus directing the office of the respondents to cause implementation of the Order in Appeal Airport. Cus. I No.35/2020 dated 23.1.2020 and cause release of the seized foreign currency equivalent to Indian Rupees 72,90,000/- which is the subject matter of proceedings in O.S.No.30/2019-INT/AIR on the file of the said respondents from the petitioner.

For Petitioner : Mr.B.Satish Sundar

For Respondents : Mr.R.Gunalan
Junior Standing Counsel

O R D E R

This writ petition is filed seeking a mandamus directing the respondents i.e. the Additional Director, D.R.I., Principal Commissioner of Customs and Joint Commissioner of Customs to cause implementation of Order in Appeal dated 23.01.2020 and release foreign currency that was seized in the Airport, equivalent to INR 72,90,000/-.

2. The mandamus sought was defended on the ground that the appellate order has not been accepted and a revision petition filed that was pending before the Government. The matter had been adjourned from time to time.

3. On 28.04.2021, when it was reported that enquiry in the revision petition was on-going, I had directed that the Revision application be heard and orders passed prior to 22.06.2021. It is brought to my notice today that the revision application filed by the respondents has been dismissed on 27.05.2021 and a copy of the order is placed on file. The defence of the revenue thus fails and the mandamus sought for is issued. Let the seized currency be released within a period of two weeks from today.

4. This writ petition is allowed. No costs.

Sd/-

Assistant Registrar(CS-II)

//True Copy//

Sub Assistant Registrar

vs

Note:Registry is directed to upload this order on 24.06.2021.

To

1.The Additional Director

Directorate of Revenue Intelligence
Chennai Zone Unit, Government of India
Ministry of Finance, D/o Revenue
27, GN Chetty Road, T.Nagar, Chennai - 600 017.

2.The Principal Commissioner of Customs

O/o Chennai - I Commissionerate
New Custom House, Meenambakkam, Chennai-600 116.

3.The Joint Commissioner of Customs

O/o Chennai - I Commissionerate
New Custom House, Meenambakkam, Chennai-600 116.

+1cc to Mr.R.Gunalan, Advocate, S.R.No.29166
+1cc to M/s.B.Satish Sundar, Advocate, S.R.No.29246

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PPA (CO)
CB(29/06/2021)



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