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IN THE HIGH COURT OF JUDICATURE AT MADRAS
(SPECIAL ORIGINAL JURISDICTION)

THURSDAY THE SEVENTEENTH DAY OF JUNE
TWO THOUSAND AND TWENTY ONE

PRESENT:

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

WRIT PETITION NO.10913 OF 2021

M/s.Aabis International

...Petitioner

Vs.

1. The Commissioner of Customs
Chennai Customs II Commissionerate Customs House
Chennai - 600 001.
2. The Deputy Commissioner of Customs
Group I, Chennai Customs II
Commissionerate,
Custom House Chennai - 600001.

... Respondents

Prayer:-

Petition under Article 226 of the Constitution of India, praying that in the circumstances stated therein, and in the affidavit filed therewith the High Court will be pleased to issue writ of a Certiorari and Mandamus calling for the records pertaining to the order of assessment dated 21.04.2021 passed by the 2nd respondent herein pertaining to the import of 17700 Kgs of Areca Nuts of Sri Lankan origin covered by Bill of Entry No.2924137 dated 26.02.2021 without extending the benefit of the zero customs duty as prescribed under the customs Notification No.26 of 2000 cus dated 01.03.2000 in spite of the petitioner fully complying with the condition imposed under the said notification and to quash the same for having revised the assessment already passed by the proper officer of customs in terms of Sec.17 of the Customs Act by exceeding the Authority conferred on the said respondent and without jurisdiction and also without complying with the procedures set out by the Central board of Excise and Customs, New Delhi and grossly violating the principles of natural justice.

ORDER:-

This writ Petition coming on for hearing on this day upon perusing the petition and the affidavit filed in support thereof



the order of the High Court and upon hearing the arguments of Mr.J.Srinivasa Mohan for Mr.N.Viswanathan, Advocate for the petitioner and of Mr.R.Gunaalan, Junior Standing Counsel for the Respondent, the Court made the following order:-

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After pronouncement of this order, Mr.N.Viswanathan, learned counsel for the petitioner requests for a direction that the authorities issue a detention certificate. This request may well be made to the authorities who will consider the same in accordance with law.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

rkp

To

1. The Commissioner of Customs
Chennai Customs II Commissionerate Customs House
Chennai - 600 001.
2. The Deputy Commissioner of Customs
Group I, Chennai Customs II
Commissionerate,
Custom House Chennai - 600001.

+1cc to Mr.R.Gunalan, Advocate, S.R.No.28379

Order Dated:- 17/06/2021

ORDER

WP.NO.10913 of 2021

Given directions and etc.,
as stated within.

RLD(CO)
BE(27/07/2021)