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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.08.2021

CORAM :

THE HON'BLE MR. JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE MR. JUSTICE SATHI KUMAR SUKUMARA KURUP

W.A.No.1692 of 2021

1. The Additional Director,
Directorate of Revenue Intelligence,
Chennai Zonal Unit,
Government of India,
Ministry of Finance, Department of Revenue,
27, G.N.Chetty Road, T.Nagar,
Chennai - 600 017.
2. The Principal Commissioner of Customs,
O/o. Chennai I Commissionerate,
New Customs House,
Meenambakkam, Chennai - 600 116.
3. The Joint Commissioner of Customs,
O/o. Chennai I Commissionerate,
New Customs House, Meenambakkam,
Chennai - 600 116.

... Appellants

Vs.

N.Senthilarasu

... Respondent

Prayer : Writ Appeal filed under Clause 15 of the Letters Patent to set aside the order dated 23.06.2021 made in W.P.No.3358 of 2021.

Prayer in W.P.No.3358 of 2021: 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 Appellants : Mr.V.Sundareswaran
Senior Standing Counsel



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For Respondent : Dr.S.Krishnanandh

J U D G M E N T

(Judgment was delivered by T.S. SIVAGNANAM, J.)

This Writ Appeal filed by the Revenue is directed against the order, dated 23.06.2021, made in W.P.No.3358 of 2021. By the said order, the learned Single Bench has directed the implementation of the Order-in-Appeal, dated 23.01.2020, by directing the release of the foreign currency seized in the Airport, equivalent to Indian Rupees 72,90,000/-. The Revenue has challenged the order passed by the Revisional Authority by filing W.P.No.15099 of 2021 and the said writ petition has been entertained by the learned Single Bench of this Court. In such circumstances, the question of implementation of the order dated 23.01.2020 and release of currency would not arise. If such a direction is issued, then it would make W.P.No.15099 of 2021 as infructuous.

2.The learned counsel appearing for the respondent fairly submitted that, knowing the legal position, the respondent had not pressed the Contempt Petition, requesting the learned Single Bench to close the Contempt Petition. This submission is placed on record.

3.This Writ Appeal is allowed and the order passed in W.P.No.3358 of 2021, dated 23.06.2021, is set aside. No costs. The parties are at liberty to agitate all the issues in the pending writ petition in W.P.No.15099 of 2021.

Sd/-
Assistant Registrar (CS-IV)

// True Copy//

Sub Assistant Registrar

mkkn



To

1. The Additional Director,
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Copy to:

The Section Officer,
(Writ Posting)
High Court, Chennai-104.

+1cc to M/s.V.Sundareswaran, SSC Advocate, S.R.No.38375

W.A.No.1692 of 2021

RGN(CO)
SU(06/09/2021)