



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.03.2021

CORAM :

THE HONOURABLE **Mrs. JUSTICE R. THARANI**

CrI.O.P. (MD)No.3633 of 2021

and

CrI.M.P. (MD)No.2003 of 2021

RA.Kamaraj

...Petitioner

/Vs./

1.The Senior Intelligence Officer,
Directorate of Revenue Intelligence
Ministry of Finance,
Sub Regional Office,
No.7-1-32, Mahathma Gandhi Nagar Main Road,
Madurai - 14.

2.The Senior Intelligence Officer,
Office of the Directorate of Revenue Intelligence,
23/14, Celin Garden Roche Colony,
South Bench Road, Tuticorin.

...Respondents

Prayer: Criminal Original Petition filed under Section 482 of the Code of Criminal Procedure, to quash the complaint in F.No.DRI/CZU/MDU/VIII/48/ENQ-1/INT-08/2019 filed under Section 132 and 135 (1) (d) of the Customs Act, on the file of the respondents.

For Petitioner	: Mr.N.Sundaresan
For Respondents	: Mr.C.Arul Vadivel @ Sekar Special Public Prosecutor

ORDER

This petition is filed to quash the complaint in F.No.DRI/CZU/MDU/VIII/48/ENQ-1/INT-08/2019 filed under Section 132 and 135 (1) (d) of the Customs Act, on the file of the respondents.

2.On the side of the petitioner, it is stated that the petitioner's company is exporting yarn. The Central Government is giving some concession for exporting handloom yarn. The allegation against the petitioner is that the petitioner has sent powerloom yarn under the label of handloom yarn in the year 2019. The respondents visited the petitioner's company and seized the documents in this regard from the year 2015 to 2019.



3.It is further argued that under the Customs Act, 1962 (in short "the Act"), invoice has to be re-submitted to the Customs Officer. Only after verification of the invoice, loading will be done. There is no allegation as to the quantity of yarn, even from the foreign countries. If there is any mis-declaration regarding the quantity of yarn, it should be seized at the time of export as per Section 132 of the Act. The officials are not prevented from entering the premises. They visited, verified and seized the documents. As per Section 133 of the Act, the petitioner did not obstruct the officials. The duty credit concession is the same for both, powerloom yarn and handloom yarn and Section 135 A of the Act is not made out. There is no allegation from the foreign customs office. But the respondents are harassing the small traders, to whom the petitioner has given work and the petitioner prayed the proceedings to be quashed.

4.On the side of the respondents, it is stated that there is no complaint against the petitioner and therefore, there is no question of quash. Only a preliminary enquiry is going on against the petitioner. Only after completion of preliminary enquiry, a complaint may be lodged against the petitioner. As on date, there is no complaint against the petitioner and prayed this petition to be dismissed.

5.It is seen that the case is in the stage of preliminary enquiry. Only on the completion of the enquiry, a complaint may be lodged against the petitioner. Since there is no complaint against the petitioner as of now, there is no question of quashing the proceedings and hence, this Criminal Original Petition is dismissed. Consequently, connected Miscellaneous Petition is dismissed.

Sd/-

Assistant Registrar(AS)

// True Copy //

/ /2021

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 Senior Intelligence Officer,
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South Bench Road, Tuticorin.

3. The Special Public Prosecutor,
Madurai Bench of Madras High Court, Madurai.

+1 CC to M/s.C.ARUL VADIVEL @ SEKAR, Advocate (SR-9861[F] dated
10/03/2021)

+1 CC to M/s.N.SUNDARESAN, Advocate (SR-10264[F] dated 11/03/2021)

Crl.O.P.(MD)No.3633 of 2021
09.03.2021

SGS (CO)
TR(26.03.2021) 3P 6C