



WEB COPY



W.A.Nos.206, 207, 208 and 210 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.11.2022

CORAM:

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN
AND
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.A.Nos.206, 207, 208 and 210 of 2022
and
C.M.P.Nos.1553,1554,,1580 1582, of 2022

M/s. Conybio Healthcare (India) P Ltd
Represented by its Authorised Signatory/General Manager
Mrs. Malini
No.96,Jawaharlal Nehru Salai,
Ekkattuthangal, Chennai 600 097. ... Appellant in all Appeals

VS.

1. The Assistant Commissioner (CT)
Vadapalani I Assessment Circle,
10-C, Razaak Garden,
MMDA Colony, Arumbakkam.
2. The Commissioner of Customs
(Airport and Air Cargo Complex)
Meenambakkam, Chennai 600 027. ... Respondents in all Appeals

Prayer: Writ Appeals filed under Clause 15 of Letters Patent Act, to set aside the order passed by the learned Judge in W.P.Nos.25478, 25477, 25475, 25476 of 2010 dated 16.09.2021.



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For Appellant : Mr.C.P.Hemkumar
(in all Appeals)

For Respondents : Mr.Prashanth Kiran
(in all Appeals) Government Advocate

COMMON JUDGMENT

These Writ Appeals have been preferred against the order dated 16.09.2021 passed by the learned Single Judge in W.P.Nos.25478, 25477, 25475, 25476 of 2010.

2. The learned Single Judge dismissed the Writ Petitions only on the ground that when alternate remedy of filing an Appeal before the Appellate Deputy Commissioner is available to the Petitioner, the Writ Petitions filed by the Petitioner cannot be entertained.

3. We have considered the arguments advanced by the learned counsel appearing on either side and perused the records.

4. There is an efficacious alternate remedy available to the petitioner. Therefore, we do not find any reason to disagree with the order of the learned Single Judge. Further, there is no violation of



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Principles of Natural Justice or that the order was passed without jurisdiction. Statutory remedy under the Act cannot be by-passed by invoking Article 226 of the Constitution of India. The petitioner has to work its remedy only before the Appellate Authority.

5. In view of the above, these Writ Appeals are liable to be dismissed. They are therefore dismissed. The appellant is however given liberty to file statutory appeal before the Appellate Deputy Commissioner. As the time limit for filing an appeal would have already expired, we therefore give liberty to the appellant to file appeals before the Appellate Deputy Commissioner within a period of 30 days from the date of receipt of a copy of this order. If such appeals are filed within such time, the Appellate Deputy Commissioner shall dispose the appeals on merits without reference to limitation. Consequently, connected miscellaneous petitions are closed.

[S.V.N., J.,]

[C.S.N., J]

11.11.2022

Index: Yes / No

Internet: Yes / No

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S.VAIDYANATHAN, J.
and
C.SARAVANAN, J.

arr/kkd

To:

1. The Assistant Commissioner (CT)
Vadapalani I Assessment Circle,
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MMDA Colony, Arumbakkam.
2. The Commissioner of Customs
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