



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.04.2022

CORAM

THE HONOURABLE MR.JUSTICE M.DHANDAPANI

W.P.No.10456 of 2022

M/s.Arun Fabricators  
represented by its Partner  
Mr.A.M.Sundar

... Petitioner

Vs.

1. The Additional Director General,  
Directorate of Revenue Intelligence,  
South Zonal Unit,  
27, Adarsh Towers,  
G.N.Chetty Road,  
T.Nagar, Chennai - 600 017.

2. The Senior Intelligence Officer,  
Directorate of Revenue Intelligence,  
South Zonal Unit,  
27, Adarsh Towers,  
G.N.Chetty Road,  
T.Nagar, Chennai - 600 017.

... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondents herein to forthwith and unconditionally release the used imported 2015 model Toyota vellfire car bearing registration No.PY - 01-CV 7722 unlawfully seized from the petitioner on 25.03.2022 under Sec.110 of the Customs Act without the authority of law and without jurisdiction and contrary to the settled position of law for the reasons contained in the representation dated 26.03.2022 made by the petitioner herein before the first respondent herein.

For Petitioner : Mr.N.Viswanathan

For Respondents : Mr.V.Sundaresan



## O R D E R

The petitioner has filed this writ petition seeking issuance of Writ of Mandamus directing the respondents to forthwith and unconditionally release the used imported 2015 model Toyota Vellfire Car bearing Registration No.PY - 01 - CV 7722 unlawfully seized from the petitioner on 25.03.2022 under Section 110 of the Customs Act without the authority of law and without jurisdiction and contrary to the settled position of law for the reasons contained in the representation dated 26.03.2022 made by the petitioner before the first respondent.

2.The case of the petitioner is that the petitioner is a third party purchaser, who purchased used imported 2015 model Toyota Vellfire Car bearing Registration No.PY - 01 - CV 7722. The said vehicle was seized from the petitioner on 25.03.2022 under Section 110 of the Customs Act. The petitioner made representation to the first respondent on 26.03.2022 seeking to release the car and since the same has not yet been considered, has filed this writ petition.

3.The learned counsel appearing for the petitioner submitted that customs duty can be imposed against the importer who imported the goods and not against the third party purchaser. The learned counsel further submitted that it would suffice, if this Court issues direction to the first respondent to consider the petitioner's representation dated 26.03.2022 and to pass appropriate orders, within a reasonable time frame.

4.Considering the limited relief sought for by the learned counsel appearing for the petitioner, this Court directs the first respondent to consider the petitioner's representation dated 26.03.2022, on merits and in accordance with law and to pass appropriate orders within a period of two weeks from the date of receipt of a copy of this order .

5.The writ petition is accordingly disposed of. No costs.

Sd/-

Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

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To

1. The Additional Director General,  
Directorate of Revenue Intelligence,  
South Zonal Unit,  
27, Adarsh Towers,  
G.N.Chetty Road,  
T.Nagar, Chennai - 600 017.

2. The Senior Intelligence Officer,  
Directorate of Revenue Intelligence,  
South Zonal Unit,  
27, Adarsh Towers,  
G.N.Chetty Road,  
T.Nagar, Chennai - 600 017.

+1cc to Mr.N.Viswanathan, Advocate, S.R.No.29471  
+1cc to Mr.V.Sundaresan, Advocate, S.R.No.29585

W.P.No.10456 of 2022

NRL[co]  
NSK 29/04/2022