



W.M.P.No.21688 of 2022

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.10.2022

CORAM

THE HONOURABLE **MR.JUSTICE C.SARAVANAN**

W.M.P.No.21688 of 2022

in

REv.Aplw.Sr.No.87816 of 2022

in

W.P.No.24062 of 2021

- 1.The Principal Additional Director General,
Director of Revenue Intelligence,
Mumbai Zonal Unit,
13, Sir Vithaldas Thackersey Marg,
New Marine Lines,
Mumbai, Maharashtra - 400 020.
- 2.The Intelligence Officer,
Directorate of Revenue Intelligence,
Nagpur Regional Unit,
CGO Complex,
"B" Wing, 6th Floor,
Seminary Hills, Nagpur,
Maharashtra - 440 006.
- 3.The Additional Commissioner of Customs,
Group-I Chennai II Commissionerate,
Customs House,
No.60, Rajaji Salai,
Chennai - 600 001.



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4.The Assistant Commissioner of Customs,
Group-I Chennai II Commissionerate,
Customs House,
No.60, Rajaji Salai,
Chennai - 600 001. ... Petitioners/Appellants

Vs

Unit Traders,
Represented by its Authorised Signatory,
Shri Asif H.Thara,
No.1-140, Old Tharagupet Road,
Bangalore - 560 053. ... Respondent/Respondent

Prayer in W.M.P.No.21688 of 2022: Miscellaneous Petition filed under Section 5 of the Limitation Act, 1963, to condone the delay of 66 days in filing the Review Petition.

Prayer in Rev.Aplw.SR.No.87816 of 2022: Review Application filed under Order 47 Rule I read with Section 114 of CPC, to review the order in W.P.No.24062 of 2021 and allow the appellants to exercise the powers of 'the proper officer' in respect of assessment of the Bills of Entry No.5542408 dated 22.09.2021 and 5630355 and 5632702 both dated 20.09.2021 in view of Notification No.44/2011-Cus (N.T) dated 06.07.2011, and the amendments to the Customs Act, 1962 vide Finance Act, 2022.



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For Petitioners/Appellants : Mr.V.Sundareswaran
Senior Panel Counsel

ORDER

This Writ Miscellaneous Petition has been filed to condone the delay of 66 days in filing the review petition to review the order dated 29.11.2021 in W.P.No.24062 of 2021.

2. There is no merits in the petition filed for condoning the delay in filing the review petition on the strength of the order passed by the Hon'ble Supreme Court on 10.01.2022 in M.A.No.21 of 2022 in M.A.No.665 of 2021 in Suo Motu Writ Petition(C).No.3 of 2020.

3. Therefore, I am of the view that this Writ Miscellaneous Petition is liable to be dismissed and is accordingly dismissed. Consequently, the Review Application is rejected at SR stage itself.

28.10.2022

Index : Yes/No
Speaking/Non-Speaking Order

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C.SARAVANAN, J.

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