BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
DATED: 12.01.2022
CORAM:
THE HONOURABLE MR.JUSTICE M.SUNDAR
W.P.[MD]No.22788 of 2021
and
W.M.P(MD).No.19248 of 2021

M/s.Travancore Solvents & Oils,
Rep. by its Proprietor,
VI/260(20), IInd Floor,
Palmlands Buildings,
Bank Junction, Aluva,
Ernakulam – 683 101,
Kerala State. : Petitioner

Vs.

1. The Commissioner of Customs,
Custom House, New Harbour Estate,
Tuticorin – 628 004.

2. The Joint Commissioner of Customs,
Custom House, New Harbour Estate,
Tuticorin – 628 004.

3. The Assistant Commissioner of Customs (SIIB),
Custom House, New Harbour Estate, Tuticorin – 628 004.

4. The Superintendent of Customs.
Special Intelligence and Investigation Branch (SIIB),
Custom House, New Harbour Estate,
Tuticorin – 628 004. : Respondents

PRAYER: Writ Petitions filed under Article 226 of the Constitution of India for issuance of Writ of Mandamus directing the respondents 1 to 3 to release forthwith the petitioner's consignment of imported Black Pepper under Bill of Entry No.4656562 dated 13.07.2021.

For Petitioner : Mr.Isaac Mohanlal,
Senior Counsel
Assisted by Mr.K.Ragatheesh Kumar,
for M/s.Isaac Chambers (Law Firm)

For Respondents : Mr.B.Vijay Karthikeyan,
Senior Standing Counsel for Customs
for R1 to R4

O R D E R

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The writ petitioner has imported '30120.00 kilograms of Black Pepper Sri Lankan origin' (hereinafter 'said consignment' for the sake of convenience and clarity). A 'Bill of Entry dated 13.07.2021 bearing reference No.4656562' (hereinafter 'said Bill of Entry' for the sake of convenience and clarity) for home consumption was filed. Thereafter more than two and half months later, writ petitioner was visited with a summons under Section 108 of 'the Customs Act, 1962 (Act No.52 of 1962)' (hereinafter 'said Act' for the sake of convenience and clarity) calling upon the writ petitioner to give annual statement, balance sheet, remittance particulars etc., and the writ petitioner was called upon to appear before the officer concerned on 12.10.2021. This Court is informed that the writ petitioner appeared and produced the documents sought for. Thereafter as the consignment was not released, the writ petitioner sent two representations one dated 08.10.2021 and another dated 21.10.2021. Immediately thereafter, a seizure memo was issued on 26.10.2021 seizing the said consignment. Though no reasons have been given in the seizure memo, as the said consignment remains seized, writ petitioner has come before this Court with the captioned writ petitioner seeking release of said consignment vide said Bill of Entry. This Court issued notice on 23.12.2021 vide proceedings which reads as follows:

> *'Mr.Isaac Mohanlal, learned Senior Advocate instructed by the Counsel on record for the writ petitioner is before me.*
>
> *2.Learned Senior Counsel submits that the captioned writ petition pertains to import of Black Pepper from Sri Lanka, a similar issue came up before this Court vide W.P.(MD)No.21469 of 2021 and the same was disposed of by this Court in and by order dated 03.12.2021.*
>
> *3.Mr.R.Aravindan, learned Senior Standing Counsel for Customs who accepts notice on behalf of all the four respondents submits that there may be certain factual differences qua the aforementioned earlier order cited by learned Senior Counsel and learned Revenue Counsel requests for time to get instructions and revert to this Court. Request acceded to.*
>
> *4.Registry to show the name of aforementioned learned Revenue Counsel from the next listing.*
>
> *5.List on 04.01.2022.'*

Thereafter, there were four listings on 04.01.2022, 06.01.2022, 10.01.2022 and 11.01.2022 respectively and the proceedings made on those listings are read as follows:

Proceedings dated 04.01.2022:

> *'Read this in conjunction with and in continuation of earlier proceedings made in previous listing on 23.12.2021. Today, this Court is informed that there is a change in learned Revenue counsel and in place of Mr.R.Aravindan, learned Senior Standing Counsel, Mr.B.Vijay Karthikeyan, learned Senior Standing Counsel for Central Excise and Customs would now be representing the respondents. Registry to show the name of Mr.B.Vijay Karthikeyan, learned Senior Standing Counsel for Central Excise and Customs from the next listing.*
>
> *2. Learned Revenue counsel submits that a counter-*

affidavit has been email filed but the same has not been placed before me. Let the Registry do the needful before the next listing.

3. List on 06.01.2022.'

Proceedings dated 06.01.2022:

'At request of Revenue Counsel, list under the Admission Board on Monday (10.01.2022).'

Proceedings dated 10.01.2022:

'Read this in conjunction with and in continuation of earlier proceedings made in previous listing on 04.01.2022.

2. Today the counter-affidavit filed by the respondents forming part of a typed set of papers (referred to in 04.01.2022 proceedings) has been placed before this Court.

3. List in the admission board tomorrow.

4. List on 11.01.2022.'

Proceedings dated 11.01.2022:

'When the matter was taken up, order dated 22.12.2021 made in W.A(MD No.1782 of 2021 by a Hon'ble Division Bench of this Court in M/s.Al Qahir International case came up for consideration.

2. Learned Revenue Counsel requested for a short accommodation to get instructions on implementation qua the aforementioned order and revert to this Court. Request acceded to. List tomorrow in the admission boar i.e., motion list.

3. List on 12.01.2022.'

2. The aforementioned proceedings are telltale qua the trajectory the matter has taken thus far.

3. Mr.Isaac Mohanlal, learned Senior Counsel instructed by Mr.Ragatheesh Kumar of M/s.Isaac Chambers (Law Firm) counsel on record for writ petitioner submits that a perusal of the counter-affidavit of the Revenue shows that the crux and gravamen of the issue is the allegation that the invoices qua said consignment have been overvalued so as to circumvent Minimum import price (MIP) of Rs.500/- per kilogram as import of Black Pepper up to the value of Rs.500/- per kilogram is prohibited vide notification No.21/2015-2020 dated 25.07.2018 issued by the Directorate General of Foreign Trade (DGFT). Advancing further arguments, learned Senior Counsel submitted that the issue as to provisional release of such Black Pepper which are under seizure i.e., said consignment on grounds of alleged over valuation of invoices (allegedly to circumvent import restrictions) is no longer *res integra* as provisional release of similar consignments which were seized on same grounds have been directed to by way of a series of judicial orders by this Court, the said orders have been complied and consignments have been released is learned Senior Counsel's further say. It was submitted that these orders are pivoted on Section 110A of said Act. The orders placed

before me are, order dated 14.07.2021 made in W.P.No.12454 of 2021, order dated 23.08.2021 made in W.P(MD) No.13790 of 2021 and order dated 03.12.2021 made in W.P(MD) No.21469 of 2021.

4. In response to the aforementioned arguments, Mr.B.Vijay Karthikeyan, learned Senior Standing Counsel for Customs (Revenue Counsel) drew the attention of this Court to Board Circular No.1/2011 dated 04.01.2011 and Board Circular No.35/2017 dated 16.08.2017. To be noted, 'Board' refers to 'Central Board to Excise & Customs, New Delhi' in the case on hand. Former circular pertains to 'Export' and the latter pertains to 'Import'. Learned Revenue counsel drew the attention of this Court to paragraphs 2.1 and 2.2 of latter circular and argued that there should be sufficient security. Learned Revenue counsel also drew the attention of this Court to two Division Bench orders one dated 07.09.2017 made in W.A.Nos.1019 & 1020 of 2017 (***The Commissioner of Customs (Exports) v. M/s.Sri G.P.R.Leathers***) and another dated 20.02.2019 made in W.A.Nos.236 of 2019 and batch cases, (***Unik Traders v. Directorate of Revenue Intelligence, Chennai***) reported in ***2019 (367) E.L.T.353 (Mad.)***.

5. By way of reply, learned Senior Counsel pointed out that in the aforementioned three orders, pressed into service by him the facts are identical, the consignment is same i.e., Black Pepper and one of the three orders, namely, order dated 23.08.2021 made in W.P (MD) No.13790 of 2021 has been carried in appeal by way of W.A(MD) No.1782 of 2021 which was disposed of by a Hon'ble Division Bench by order dated 22.12.2021. There is no disputation or disagreement before me that the consignment is the same and the facts are identical. One of the these matters carried to a Hon'ble Division Bench by way of an intra-court appeal is ***Al Qahir International case*** (***M/s.Al Qahir International v. The Commissioner of Customs***). In Al Qahir case, learned Single Judge vide order dated 23.08.2021, *inter alia* directed release of goods on execution of bank guarantee for interest, penalty or charges that may be charged. This is vide paragraph 38 (i) of the Single Judge's order. The importer carried the matter in appeal by way of intra-court appeal and a Hon'ble Division Bench vide its 22.12.2021 order modified the conditions imposed by learned Single Judge with regard to bank guarantee alone and said bond will suffice. This is vide paragraph 12 of the order of Hon'ble Division Bench. Paragraph 38 of order of Hon'ble Single Judge and paragraphs 12 to 14 of the order of Hon'ble Division Bench read as follows:

<u>Paragraph 38 of Single Judge's order</u>:

> *'38.In this context, the earlier order passed by the learned Judge referred to above in similar circumstances in M/s.Global Metro case, can very well be followed in the present case also. Accordingly, I am of the view that this writ petition can be disposed of with the following order:*
>
> *(i)that the impugned order is set aside for the reasons discussed above and in view of the same, the respondent is hereby directed to pass orders for releasing the goods in question by*

way of provisional release of course by imposing the following conditions:

that the petitioner shall pay the entire customs duty and also to execute a bank guarantee for interest, penalty or charges that may be charged and in this context, the respondent before passing such order for provisional release, shall quantify the amount, which may be imposed by way of penalty and charges etc., on the petitioner and equal to that amount, the bank guarantee shall be obtained from the petitioner and after getting the same, the goods in question shall be released by way of provisional release.

(ii)Further, this Court wants the respondent Customs Department to complete the adjudication process at the earliest, for which, the petitioner shall cooperate without taking any unnecessary adjournments and after completing the adjudication process at the earliest, within a reasonable time, ultimately if the Customs Department comes to a conclusion that the goods in question are prohibited goods, within the meaning of notification dated 25.07.2018, the needful as per law shall be undertaken by the Customs Department. That apart, the Customs Department shall also make a recommendatory report to the DGFT to initiate action against the petitioner within the meaning of Section 8 of the Foreign Trade (Development and Regulation) Act, 1992. The needful as indicated above to pass orders of making provisional release of the goods concerned shall be undertaken within a period of one week from the date of receipt of a copy of this order.

(iii) It is further made clear that, insofar as the claim to be made with regard to the waiver charges, it can be considered separately in accordance with law.'

Paragraphs 12 to 14 of order of Division Bench:

'12. To make it clear, we modify the condition imposed by the Writ Court to furnish bank guarantee to furnish a bond to the same value. So far as the adjudication is concerned, the authorities are to proceed with the same without being influenced by this order as this order does not express any opinion in that regard.

13. Excepting the above modification, the order passed by the learned Single Judge in all other aspects shall stand confirmed.

14. The writ appeal is disposed of accordingly. No Costs.'

6. As regards the *G.P.R.Leathers* case i.e., order dated 07.09.2017 placed before me by learned Revenue Counsel, the same is clearly distinguishable on facts at least for two reasons. One reason is *G.P.R.Leathers* case pertains to 'Export' and it is a case of alleged misdeclaration. The second reason is the question there was whether the consignment is a finished product i.e., finished leather or not and that was a case where Board Circular No.1/11 dated 04.01.2011 pertaining to 'Export' was dealt with.

7. Likewise, *Unik Traders* case is also clearly distinguishable on facts as that was a case pertaining to disputation qua 'Certificate of Country of Origin' (hereinafter 'Certificate of COO' for brevity). Moreover, Unik Traders case was carried to Hon'ble Supreme Court vide Special Leave to Appeal (C) No(s).7096/2019 with SLP(C) No.7310/2019, SLP(C) No.7320/2019, SLP(C) No.7325/2019, SLP (C) No.7332/2019 and the Hon'ble Supreme Court vide order dated 08.05.2019 sent the matter back to the High Court. The Single Judge thereafter decided the matter by an order dated 09.07.2019 in W.P (MD).No.15575 of 2019. It may not be necessary to dilate any further on facts or trajectory as Unik Traders case is clearly distinguishable on facts that being a case of disputation qua Certificate of COO for a consignment of Aracknut. The case on hand is on a entirely different footing.

8. In this regard, this Court reminds itself of the oft cited celebrated *Padma Sundara Rao* case ***(Padma Sundara Rao v. State of Tamil Nadu)*** reported in ***(2002) 3 SCC 533,*** wherein a Constitution Bench of Hon'ble Supreme Court wherein the manner in which case law precedents have to be looked into has been articulated, relevant paragraph in *Padma Sundara Rao* case is paragraph 9 and the same reads as follows:

> *'**9**......... There is always peril in treating the words of a speech or judgment as though they are words in a legislative enactment, and it is to be remembered that judicial utterances are made in the setting of the facts of a particular case, said Lord Morris in Herrington v. British Railways Board [(1972) 2 WLR 537 : 1972 AC 877 (HL) [Sub nom British Railways Board v. Herrington, (1972) 1 All ER 749 (HL)]]. Circumstantial flexibility, one additional or different fact may make a world of difference between conclusions in two cases.'*

9. That leaves us with *Al Qahir International* case. *Al Qahir International* case is virtually identical, only the names of the importers, quantity of the consignment, dates of import, dates of bills of entry are different. To be noted, there is no disputation or disagreement the factual matrix is identical as between *Al Qahir* case and the matter on hand now before this Court. More importantly, *Al Qahir International* case has been accepted by the Department and learned Revenue counsel has placed before me the electronic mail instructions received by him and a scanned reproduction of the trail mail is as follows:

Fwd: W.P(MD)No.22788 of 2021 - Travancore Solvents and Oils - Reg
1 message

shanmugharaj p <shanmugharaj72@gmail.com> Wed, Jan 12, 2022 at 12:45 PM
To: kiruzanjoseph@gmail.com

---------- Forwarded message ---------
From: <vijaykarthikeyan77@gmail.com>
Date: Wed, 12 Jan 2022, 12:26 pm
Subject: Fwd: W.P(MD)No.22788 of 2021 - Travancore Solvents and Oils - Reg
To: <shanmugharaj72@gmail.com>

Sent from my iPhone

Begin forwarded message:

> **From:** "LEGAL CELL, CUSTOM HOUSE, TUTICORIN" <[illegible]@gmail.com>
> **Date:** 11 January 2022 at 3:55:17 PM IST
> **To:** Vijay Karthikeyan <vijaykarthikeyan77@gmail.com>
> **Subject: Re: W.P(MD)No.22788 of 2021 - Travancore Solvents and Oils - Reg**
>
> Sir,
> With reference to your e-mail dated 11.01.2022, it is informed that the order dated 22.12.2021 passed by the Hon'ble Division Bench of Madras High Court, Madurai Bench in W.A.(MD) No.1782/2021 filed by M/s. Al Quahir International has been accepted by the Department.
>
> - Yours faithfully,
> Superintendent of Customs
> Legal Section, Custom House: Tuticorin.
>
> On Tue, Jan 11, 2022 at 2:55 PM Vijay Karthikeyan <vijaykarthikeyan77@gmail.com> wrote:
> Sir,
> When the above said writ petition was argued today, the Hon'ble Court asked whether the order passed in the W.A.(MD)No.1782/2011 in Al Quahir International was accepted by the department or appeal is filed against the said order. The case was adjourned to tomorrow.
> Kindly give me written instructions in this regard.
>
> Yours truly,
> B.Vijay Karthikeyan
> Senior Standing Counsel
> Madurai Bench of Madras High Court

10. Besides the above, this Court is also informed that the other two orders of two other Single Judges dated 14.07.2021 in ***M/s.Global Metro v. The Commissioner of Customs and others*** and 03.12.2021 in ***M/s.Southern Trade Links v. The Deputy Director, Directorate of Revenue Intelligence*** have also been accepted by the Department, complied with and the consignment have been released (without even carrying the matter on intra-court appeal). To be noted, one of these three earlier orders was made by me. The importer also did not go on appeal. There is no disputation or disagreement about this aspect of the matter also.

11. The first of the above mentioned three orders being order dated 14.07.2021 made in W.P.No.12454 of 2021 made by another Hon'ble Single Judge is as follows:

> *'Heard Mr.Vijay Narayan, learned senior counsel appearing for Dr.S.Krishnandh, learned counsel for the petitioner and Mr.K.Mohanamurali, learned Senior Panel Counsel for Customs Department/R1 to R4 and Mr.V.Sundareswaran, learned Senior Panel Counsel for the Directorate of Revenue Intelligence (DRI)/R5 & R6.*

2. This Writ Petition challenges, by way of certiorarified mandamus, communication dated 25.05.2021, which has been issued by R4/Deputy Commissioner of Customs conveying the decision of the Chief Commissioner of Customs rejecting the petitioner's request for provisional release of consignments of import of black pepper that have been seized vide seizure memo dated 03.04.2021. They also seek a direction to the respondents to release the goods provisionally in terms of Section 110A of the Customs Act 1962 (in short 'Act') and issue Demurrage-cum-Detention Waiver Certificate for waiver of Demurrage and Container Detention Charges, in respect of the said goods in terms of Section 6(1)(l) of Handling of Cargo in Customs Areas Regulations 2009 read with Regulation 10(1)(l) of Sea Cargo Manifest and Transhipment Regulations, 2018.

3. The petitioner has imported five consignments vide Bill of Entry Nos. 3185706 dated 17.03.2021, 3212240 dated 19.03.2021, 3256382 dated 23.03.2021, 3256389 dated 23.03.2021 and 3308760 dated 26.03.2021. The petitioner sought release of the consignments, both before the DRI as well as the authorities under the Customs Act, being the Commissioner of Customs as well as the Chief Commissioner of Customs. A detailed communication of the DRI dated 26.04.2021 indicates certain concerns that the DRI had entertained in regard to the consignments imported.

4. The crux of the litigation turns upon the valuation of the consignments in question, as Notification No.21/2015-20 dated 25.07.2018 (Notification in question) permits entry of black pepper falling under Entry No.0904 11 30 only if the CIF value of the import was Rs.500/- per kg or above. Imports of value less than Rs.500/- per kg is prohibited. It was the apprehension of the DRI that the goods have been over valued by the petitioner in order to render them freely importable, the word 'free' being used in the context of 'permitted to be imported', as the commodities are otherwise subject to duty at the rate of 8%.

5. Being of the view that the value of the consignments was in excess of what was the true value, investigation was undertaken by the DRI. The ongoing investigation takes note of various documents that appear to indicate that the pricing of the commodity was less than that revealed by the petitioner and also that full consideration had not been remitted to the supplier overseas. Moreover, the DRI states that it is in possession of information to the effect that sales of the consignments importer earlier had been undertaken by the petitioner in the open market at a sum less than the import value.

6. On the basis of the aforesaid material stated to have been gathered by the DRI, the apprehension that arose was that the goods had been consciously inflated in value merely to enable their import in terms of the Notification *in question. This narration is captured in the communication of DRI dated 26.04.2021 issued to the Deputy Commissioner of Customs, wherein, in conclusion they say that investigation was under progress and that the report would be forwarded to the Customs Department, post completion. As far as release is concerned, the ball is placed in the court of customs, the DRI leaving it to the customs authorities to consider the request for release in terms of Section 110 A of the Act.*

7. The final stand of the DRI however, as conveyed vide communication dated 15.04.2021, paragraph 2 is categoric to the effect that 'this office does not have any objection for provisional release of the said goods'. They continue to state at paragraph 3 that 'It is herein requested that the said goods may be provisionally released as per the conditions stipulated under section 110 A of Customs Act, 1962.'. Thus the DRI before whom the investigation is stated to be on-going in regard to the valuation of the goods has expressed no objection for the release of the same.

8. Based on the communication of the DRI dated 15.04.2021, the Deputy Commissioner/R2 on 05.05.2021 communicates to the petitioner that the request for provisional release was rejected by the adjudicating authority. There is some confusion as to who is the adjudicating authority in this case, as in the communications of the Deputy Commissioner of Customs, she merely refers to the rejection of request by the 'adjudicating authority' without specifying who that authority is. Petitioner before me is also unable to clarify this issue.

9. The request of the petitioner before the Chief Commissioner (who is not arrayed as a party before me) has been rejected and conveyed to the petitioner by the Deputy Commissioner under impugned order dated 25.05.2021. The order is cryptic and merely rejects the request stating that the import of the goods was prohibited as per the policy condition. It appears to me that the cart has been put before the horse, as admittedly investigation is presently on-going.

10. The crux of the apprehensions are as follows:

> *3. Investigation has revealed the following:*
>
> *The imports of Black Pepper from Sri Lanka by M/s Global Metro in controlled by Shri Arshad Shajahan.*
>
> *M/s Global Metro has imported black pepper by declaring the unit price in the range of Rs 501 to Rs. 512/kg. The terms of payment as per the Invoice in most cases is around 50% on DP/DAP terms i.e. Documents against Payment and balance on DA terms L.e. Documents against*

Acceptance. The time limit for making DA payment is 90 days to 120 days as per commercial Invoice.

The said importer has made payments to the overseas muppliers only to an extent of payment against DP terms as per the Commercial Invoice. However, he has not paid the balance amount to the overseas supplier even after the expiry of time period of 90-120 days. He has accepted all the imported Black Pepper without raising any objection with the overseas suppliers on quality issues, in sum, there is no reason recorded by M/s Global Metro to make the lower payments.

As per the documents recovered such as Sales Contract, email communication recovered during the search of the premises of M/s Global Metro it is found that the actual unit price of Black Pepper imported by M/s Global Metro from Sri Lanka is between USD 3- USD 4 per Kg L.e. much below the declared unit price of Rs. 500 per Kg and less than the MIP specified in the FTP making the goods prohibited.

On receipt of such imported black pepper from M/s Global Metro has sold them in the domestic market at a Unit price in the range of Rs. 300- Rs. 425/kg although the unit price of Rs. 502-Rs. 515/kg has been declared to the Customs authorities for the said imports.

Further, the total value of import of Black Pepper by M/s Global Metro, as declared to Customs, for the period from May-2020 till date is around 31 Crores. However, it appears that M/s Global Metro has paid only around half of the said amount to their overseas suppliers of Black Pepper in Sri Lanka as per their Bank accounts Statements. Shri Arshad Shajahan of M/s Global Metro has confirmed in his statement that the balance amount to be paid to the Overseas Supplier would never be paid. The content of statement was corroborated by the documents found during investigation.

The above facts have been evidenced by the analysis of bank statements, email communications, e-way bills and the informal accounts maintained by relevant entities.

11. No details of incriminating material have been furnished that would substantiate the conclusion that the goods have been inflated in value. As far as the balance of the consideration remaining to be paid to the overseas supplier, this is a matter of negotiation between the supplier and the importer and would not concern the *statutory authorities in the matter of valuation of the goods. There are also certain statements that appear to have been recorded in the course of the on-going investigation. All in all, the apprehensions expressed are, as of now, just apprehensions, and would have to be supported by tangible material in order to establish a prima facie case against the petitioner.*

12. I am given to understand by the learned Senior Standing Counsels for the Customs Department as well as for the DRI that the process of investigation would take some time and cannot be hurried.

13. The commodity in question is agricultural produce. The variety of black pepper imported is stated to be specific to the region of Srilanka, an important ingredient in the making of spices used in Indian cuisine, with a short shelf life. Assuming for the sake of argument that investigation is concluded in favour of the petitioner, if the provisional release is not granted, the entire consignments would have been compromised. The balance of convenience would thus require, in my considered view, that the consignments be released, subject to the petitioner being put to terms. This would also ensure that the interests of the Department are securely protected. The petitioner will remit the entire duty and furnish bond to the satisfaction of the Assessing Authority in regard to interest payable, penalty or charges that may be deemed necessary.

14. The impugned order is set aside. It is made clear that nothing contained in this order will stand in the way of an independent enquiry by the authorities in the on-going investigation. The Deputy Commissioner of Customs/R3 is directed to quantify the duty and bond amounts and communicate the same to the petitioner forthwith and release the goods within a week of such remittance by the petitioner.

15. On the issue of waiver of demurrage charges, the issue is left open to be pursued before the authorities in the light of applicable Rules and Regulations.

16. This Writ Petition is disposed as above. No costs. Connected Miscellaneous Petitions are closed.'

12. The sequitur is, the prayer in the captioned writ petition deserves to be acceded to by respectfully following the ratio of Hon'ble Division Bench in *Al Qahir International* case. Therefore, the captioned main writ petition and connected W.M.P are disposed of with the following directives and observations:

(a) The second respondent i.e., the Joint Commissioner of Customs is directed to quantify the duty, bond amounts etc., communicate the same to the petitioner forthwith and release the said consignment within one week of said remittance i.e., quantified duty/bond amounts/execution of bonds by the petitioner;

(b) It is made clear that nothing contained in this order will stand in the way of an independent inquiry by the authorities in the ongoing investigation. In other words, show cause notice adjudication can proceed and the same can be carried to its logical end on its own merits and in accordance with law uninfluenced/untrammelled by any view or opinion expressed by this Court. Though obvious, I make it clear that I have not expressed any view or opinion on the merits of the matter qua allegations of which the said consignment has been seized;

(c) On the issue of waiver of demurrer charges, the issue is left open to be pursued by the authorities in the light of applicable rules and regulations.

There shall be no order as to costs.

Sd/-

Assistant Registrar (CS-II)

// True Copy //

/ /2022

Sub Assistant Registrar(CS)

pkn

To

1. The Commissioner of Customs,
   Custom House, New Harbour Estate,
   Tuticorin - 628 004.

2. The Joint Commissioner of Customs,
   Custom House, New Harbour Estate,
   Tuticorin - 628 004.

3. The Assistant Commissioner of Customs (SIIB),
   Custom House, New Harbour Estate,
   Tuticorin - 628 004.

4. The Superintendent of Customs.
   Special Intelligence and Investigation Branch (SIIB),
   Custom House, New Harbour Estate,
   Tuticorin - 628 004.

+1 CC to M/s.B.VIJAY KARTHIKEYAN, Advocate (SR-1570[F] dated 12/01/2022)

+1 CC to M/s.ISAAC CHAMBERS, Advocate (SR-1669[F]dated 19/01/2022)

W.P.[MD]No.22788 of 2021
12.01.2022

RK(01/02/2022) 12P 7C