



WEB COPY



W.P.No.5959 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.07.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5959 of 2023

and

W.M.P.Nos.5963 and 5964 of 2023

M/s.Aqua World Exports Private Limited,
Represented by its Director
Anupama Hari Dass,
No.7, Ground Floor, Alsa Towers,
186/187, Poonamallee High Road,
Kilpauk, Chennai - 600 010.

... Petitioner

Vs.

- 1.The Principal Additional Director General,
Directorate of Revenue Intelligence,
Zonal Unit, Ahmedabad,
Unit No.15, Magnet Corporate Park,
Near Sola Flyover,
S.G.Highway, Thaltej,
Ahmedabad - 380 054.
- 2.The Principal Commissioner of Customs,
Air Cargo Complex,
Chennai-VII Commissionerate,
New Custom House, GST Road,
Meenambakkam, Chennai - 600 027.



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3. The Commissioner of Customs,
Chennai II Commissionerate,
Custom House, 60, Rajaji Salai,
Chennai - 600 001.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to Impugned Show Cause Notice vide F.No.DRI/AZU/JRU-32/INT-09/2019-20 dated 25.02.2021 issued by the first respondent and quash the same.

For Petitioner : Ms.Shobana Krishnan
for M/s.Lakshmi Kumaran and
Sridharan Attorneys

For Respondents :
For R1 : Mr.V.Sundareswaran
Senior Panel Counsel

For R2 & R3 : Mr.K.Mohana Murali
Senior Panel Counsel

ORDER

Mr.V.Sundareswaran, learned Senior Panel Counsel takes notice on behalf of the first respondent and Mr.K.Mohana Murali, learned Senior Panel Counsel takes notice on behalf of the second and third respondents.



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2. The petitioner has challenged the impugned Show Cause Notice dated 25.02.2021 bearing Ref.F.No.DRI/AZU/JRU-32/INT-09/2019-20 issued by the first respondent/Directorate of Revenue Intelligence, Zonal Unit, Ahmedabad.

3. The issue is now answered against the petitioner in terms of the decision of this Court in **N.C.Alexender Vs. Commissioner of Customs, Chennai**, 2022 (381) E.L.T. 148 (Mad.).

4. In view of the above, this Writ Petition is dismissed. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

11.07.2023

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

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C.SARAVANAN, J.

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