



W.P.No.7522 of 2023

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.08.2023

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

W.P.No.7522 of 2023

and

W.M.P.Nos.7622, 7623 & 13795, 20409 of 2023

R.Krishnamoorthy

... Petitioner

Vs

1.The Deputy Director,
Directorate of Revenue Intelligence,
Coimbatore Zonal Unit,
1103 Trichy Road,
Coimbatore - 641 018.

2.Commissioner of Customs (Import),
Group VB, NS-V,
Jawaharlal Nehru Custom House, Tal-Uran,
NhavaSheva, Raigad, Navi Mumbai - 400 707. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order dated 10.01.2023 in F.No.S/26-Misc-1191/2021-2022/Grp.5B JNCH of the 2nd Respondent and quash the same and direct the 2nd Respondent to release the vehicle bearing registration No.PB 36J 9799 without insisting for any security or deposit along with its original Registration Certificate.



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For Petitioner : Mr.L.Gokulraj

For Respondents : Mr.V.Sundareswaran

ORDER

The petitioner appears to have purchased a motor vehicle bearing registration No.PB 36J 9799 which was imported by importer under Notification No.3/57 dated 08.01.1957. The Notification allows certain categories of privileged person to import car without payment of customs duty. The Bill of Entry appears to have been forged. The details of the imported car are as under:

- (1) Registration Certificate No – PB 36 J 9799
- (2) Registration Date 03.05.2021 valid upto 02.05.2035
- (3) Make – TOYOTA LAND CRUISER, 09/2020
- (4) Registered in the Name of – KRISHNAMURTHY
- (5) Chassis No – JTMHV02J504286544
- (6) Engine No - 1VD0494400

2. The vehicle was seized from the petitioner on 06.08.2021. Since the car was imported by wrongly availing the exemption under Notification No.3/57 dated 08.01.1957, the impugned order has been passed under section 110A of the Customs Act, 1962 giving an option to



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pay customs duty provisionally. By virtue of the impugned order dated 10.01.2023 bearing reference F.No.S/26-Misc-1191/2021-2022/Grp.5B JNCH, the 2nd respondent has asked the petitioner to pay the differential tax of Rs.67,74,840/- and to execute the bond for Rs.33,21,000/- and also to execute a bank guarantee of Rs.1,50,00,000/-. Prima facie, the import of the vehicle was contrary to Show Cause Notice view to avoid customs duty.

3. Therefore, there is no merits in the present Writ Petition. The petitioner has also received Show Cause Notice dated 08.07.2022. The petitioner has to reply to the said Show Cause Notice.

4. In case, the petitioner has sustained loss on account of the alleged fraud by the seller of the car and the dealer, the petitioner has to recover the loss from his seller and dealer who facilitated the sale of car to the petitioner. Considering the fact that the imported car is prone to depreciation, a direction is given to the respondents to finally assess the imported car to duty and pass final order in the Show Cause Notice dated 08.07.2022 as expeditiously as possible.



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5. This writ petition stands disposed of with the above liberty. No costs. Consequently, connected writ miscellaneous petitions are closed.

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Index: Yes/ No
Internet : Yes/No
Speaking/Non-speaking Order
Neutral Citation : Yes/No
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To

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Coimbatore Zonal Unit,
1103 Trichy Road,
Coimbatore - 641 018.
2. The Commissioner of Customs (Import),
Group VB, NS-V,
Jawaharlal Nehru Custom House, Tal-Uran,
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