



W.P.No.14105 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.06.2023

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

W.P.No.14105 of 2023
and
W.M.P.No.13739 of 2023

M/s.SINO Import & Exports Pvt. Ltd.,
Rep. by its Director: Sri Amarish,
No.385, 4th Floor, RMV 2nd Stage,
2nd Block, 80 Feet Road,
Sanjaynagar,
Bengaluru-560 094
Karnataka State.

.. Petitioner

Vs

The Deputy Commissioner of Customs, (Gr.3)
Chennai - II (Import),
Custom House, No.60, Rajaji Salai,
Chennai - 600 001.

.. Respondent

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus to call for the records relating to the Speaking Order under Section 17(5) No.101422/2023 dated 10.3.2023 passed by the respondent and to quash the same as violative of principles of natural justice and without granting the copy of test report and further direct the respondent to furnish the copy of test report dated 11.7.2022.



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For Petitioner : Mr.M.A.Mudimannan

For Respondent : Ms.Lydia Steffi
for Mr.Rajnish Pathiyil
Senior Central Government Standing Counsel

ORDER

Read this order in conjunction with and in continuation of order dated 01.06.2023, which reads as follows:

1. Mr.Rajnish Pathiyil, learned SCGSC, accepts notice for the respondents.

2. The prayer is short and the petitioner only seeks a copy of test report dated 11.07.2022.

3. To ascertain whether the same has in fact been supplied or not, learned respondent's counsel seeks a days time.

4. List on 05.06.2023 at the end of admission list.

2. Ms.Lydia, learned counsel appearing for the respondent would fairly accede to the position that the test report, upon which reliance is placed in the impugned order dated 10.03.2023, has not been supplied to the petitioner.

3. It is an admitted position that the test report submitted by Central Revenues Control Laboratory (CRCL) is dated 11.07.2022. The petitioner has been repeatedly making a request for the report, despite



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which the impugned proceedings have been finalised without supplying a copy of the same.

4. In light of the aforesaid and also for the reason that the petitioner should have been furnished a copy of the report and his response thereto solicited prior to finalisation of assessment, impugned order dated 10.03.2023 is set aside.

5. The test report of CRCL dated 11.07.2022 shall be supplied to the petitioner within a period of two (2) weeks from date of receipt of a copy of this order. Let assessment proceedings be initiated thereafter de novo and finalised after hearing the petitioner. This exercise shall be completed within a period of six (6) weeks from date of furnishing of test report.

6. This Writ Petition is disposed in the aforesaid terms. No costs. Connected Miscellaneous Petition is closed.

05.06.2023

Index:Yes/No
Speaking/Non-speaking order
Neutral Citation:Yes/No
sl

DR. ANITA SUMANTH,J.



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To

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