



W.P.No.15753 of 2023

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.09.2023

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.15753 of 2023 and
W.M.P.No.15206 of 2023

Shiva Trading Co.,
Through its Proprietor Mrs.Neelam Devi,
Plot No.94, 3rd Floor, Pocket B-6,
Sector -8, Rohini, Delhi – 110 085.

... Petitioner

Vs

1.The Commissioner of Customs,
Chennai-II Commissionerate,
Customs House, 60, Rajaji Salai,
Chennai, Tamilnadu – 600 001.

2.The Additional Director General,
Directorate of Revenue Intelligence,
27, G.N.Chetty Road,
T.Nagar, Chennai – 600 017.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, directing the respondents to release the goods imported under Bill of Entry No.2299539 dated 04.09.2022 and Bill of Entry No.2299520 dated 04.09.2022 seized under seizure Memo dated 19.10.2022 in compliance with the Final order dated 15.03.2023 passed by the CESTAT.



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For Petitioner : Mr.Prem Ranjan Kumar

For Respondents : Mr.Avinash Wadhwani
for R1
Mr.Sundareshwaran
for R2

ORDER

This writ petition has been filed to direct the respondents to release the imported goods in the Bill of Entry No.2299539 dated 04.09.2022 and Bill of Entry No.2299520 dated 04.09.2022 seized under seizure Memo dated 19.10.2022 in compliance with the Final order No.40142/2023 in Customs Appeal No.40003 of 2023 of the petitioner's appeal before CESTAT. It is submitted that despite order dated 15.03.2023, the respondents have not complied with the order.

2.That apart, it is submitted that the petitioner has also deposited Rs.50,00,000/- vide TR 6 challan dated 19.10.2022 towards duty liability pending decision of the provisional release of goods in terms of Section 110A of the Customs Act, 1962.



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3.The learned counsel for the respondents on the other hand would submit that against the Final order No.40142/2023 of CESTAT in Customs Appeal No.40003 of 2023, The Commissioner of Customs, Chennai – II Commissionerate has filed CMA.No.1746 of 2023. The Division Bench has granted interim stay of the operation of the order of the Tribunal dated 15.03.2023 Final Order No.40142/2023.

4.Considering the above, this writ petition is closed with liberty to the petitioner to take steps to vacate the interim order passed by the Division Bench of this Court in CMA.No.1746 of 2023 on 04.08.2023. No costs. Consequently, connected writ miscellaneous petition is closed.

13.09.2023

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

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C.SARAVANAN, J.

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