



WEB COPY



W.P.Nos.17616, 17619 & 17626 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 15.06.2023

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THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.Nos.17616, 17619 & 17626 of 2023
and WMP Nos.16703, 16704, 16705,
16706, 16713 & 16714 of 2023

M/s.Southern Arecanut Private Limited
Represented by its Director,
Rishi Kumar Gupta
No.49/65, Nayaganj,
Kanpur, Uttar Pradesh – 208 001. ... Petitioner in
WP.No.17616/2023

Rishi Kumar Gupta
Director of M/s.Southern Arecanut Private Limited
Having office at No.49/65,
Nayaganj, Kanpur,
Uttar Pradesh – 208 001. ... Petitioner in
WP.No.17619/2023

M/s.RKL Shipping and Logistics Pvt. Ltd.
Represented by its Authorised Signatory,
Rajendra Kumar Lunia
G3, Ground Floor, Dr.Rajivi Towers,
No.231, Purasawalkam High Road,
Chennai-600 007 ... Petitioner in
WP.No.17626/2023

Vs

1. The Additional Director General
Directorate of Revenue Intelligence,
27, G.N.Chetty Road, T.Nagar,



W.P.Nos.17616, 17619 & 17626 of 2023

Chennai – 600 017.

... R1 in WP.Nos.17616 & 17619/2023

2. The Joint Director

Directorate of Revenue Intelligence,
27, G.N.Chetty Road, T.Nagar,
Chennai – 600 017.

... R1 in WP.Nos.17626/2023

3. The Additional Commissioner of Customs

O/o The Commissioner of Customs,
Chennai – II (Imports), Custom House,
No.60, Rajaji Salai, Chennai – 600 001.

... R2 in all WPs

COMMON PRAYER in WP.Nos.17616 & 17619 of 2023: Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned Order-in-Original No.17/2023-Gr1 dated 25.03.2023 in F.No.CUS/APR/INV/10/2023-GR-1 issued by the 2nd respondent and quash the same.

PRAYER in WP.No.17626 of 2023: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned Order-in-Original No.38/2023-Gr1 dated 29.03.2023 in F.No.CUS/APR/INV/180/2022-GR-1 issued by the 2nd respondent and quash the same.

(In all WPs)

For Petitioner : Mr.Hari Radhakrishnan

For Respondents : Mr.V.Sundareswaran
Senior Panel Counsel



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Mr.V.Sundareswaran, learned Senior Panel Counsel accepts notice for the respondents and is armed with necessary instructions to enable final disposal of these Writ Petitions, even at the stage of admission.

2. Both learned counsel concur on the position that an issue identical to the present Writ Petitions has been raised in W.P.No.16790 of 2023, wherein, vide order dated 12.06.2023, this Court has passed the following order.

After some hearing, learned counsel for the petitioners seeks permission to withdraw these Writ Petitions with liberty to approach the first appellate authority by way of statutory appeals. He has also made an endorsement to that effect.

2. Mr.V.Sundareswarn, learned Senior Panel Counsel, who accepts notice for the respondents, expresses no objection for the liberty so sought and granted.

3. In light of the endorsement made, these Writ Petitions are dismissed as withdrawn with liberty as above. Appeals, if any, filed within a period of three (3) weeks from today, shall be taken on file by the appellate authority without reference to limitation, but ensuring compliance with all other statutory conditions, if any, including pre-deposit.

4. The petitioners raise a legal ground in relation to the interplay between Section 17(4) and 17(5) of the Customs Act, 1962, whereas, the respondents point out that Section 17(4) contemplates an order of re-assessment, Section 17(5), an order of re-assessment on re-assessment and hence the question that would arise is the limitation that has been provided for in both cases. The petitioners may, if it chooses, to raise this ground as well, as a legal ground for adjudication by the first appellate authority. No costs. Connected Miscellaneous Petitions are closed.



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3. In light of the identity in facts and legal issue, the aforesaid order is taken to be passed in these Writ Petitions as well. Liberty granted in paragraph Nos.3 and 4 of the aforesaid order is reiterated in these matters as well.

4. In light of the endorsement made, these Writ Petitions are dismissed as withdrawn with liberty as above. No costs. Connected Miscellaneous Petitions are closed.

15.06.2023

Index : Yes / No
Speaking/non-speaking Order
Neutral citation: Yes/No
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To

1. The Additional Director General
Directorate of Revenue Intelligence,
27, G.N.Chetty Road, T.Nagar,
Chennai – 600 017.
2. The Additional Commissioner of Customs
O/o The Commissioner of Customs,
Chennai – II (Imports), Custom House,
No.60, Rajaji Salai, Chennai – 600 001.

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