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W.P.No.16790 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 12.06.2023

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

W.P.No.16790 of 2023
and WMP Nos.16063 and 16064 of 2023

M/s.Firdouse International Trading Company,
represented by its Authorized Signatory,
Mohammed Shabeer

... Petitioner

Vs

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.

... Respondents

PRAYER: 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.32/2023-Gr1 dated 28.03.2023 in F.No.CUS/APR/INV/11/2023-GR-1 issued by the 2nd respondent and quash the same.



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For Petitioner : Mr.Hari Radhakrishnan

For Respondents : Mr.V.Sundareswaran
Senior Panel Counsel

ORDER

After some hearing, learned counsel for the petitioner seeks permission to withdraw this Writ Petition with liberty to approach the first appellate authority by way of statutory appeal. 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 In light of the endorsement made, this Writ Petition is dismissed as withdrawn with liberty as above. Appeal, 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 petitioner raises 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



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adjudication by the first appellate authority. No costs. Connected

Miscellaneous Petitions are closed.

12.06.2023

Index : Yes / No

Speaking/non-speaking Order

Neutral citation: Yes/No

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To

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Dr.ANITA SUMANTH,J.

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