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W.A.No.2906 of 2019

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 28.07.2023

CORAM

THE HONOURABLE Mr.JUSTICE R.MAHADEVAN
AND
THE HONOURABLE Mr.JUSTICE MOHAMMED SHAFFIQ

W.A.No.2906 of 2019
and C.M.P.Nos.18782, 18785, 18787 & 27130 of 2019

M/s.Unik Traders,
No.140, Old Tharagupet Road,
Bangalore – 560 053, represented by
its Authorized Signatory,
Asif H.Thara.

.. Appellant

Vs.

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

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

3.The Commissioner of Customs,
Commissionerate of Customs – II,
Custom House, No.60, Rajaji Salai,
Chennai – 600 001.



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4.The Additional Director General (Adjudication),
Directorate of Revenue Intelligence,
New Custom House, IGI Airport,
New Delhi.

.. Respondents

(R4 impleaded vide order of this Court dated 05.11.2019 passed in C.M.P.No.23253 of 2019 in W.P.No.2906 of 2019)

Writ Appeal filed under Clause 15 of the Letters Patent to set aside the order dated 09.07.2019 passed in W.P.No.15575 of 2019 on the file of this Court and consequentially quash the show cause notice dated 05.05.2019 in F.No.DRI/CZU/VIII/48/ENQ-1/INT-36/2018 issued by the first respondent.

For Appellant : Mr.Vijay Narayan
for Mr.B.Sathish Sundar

For Respondents : Mr.V.Sundareswaran
Senior Panel Counsel

JUDGMENT

[Judgement of the Court was delivered by R.MAHADEVAN, J.]

This writ appeal has been filed by the appellant challenging the order passed by the learned Judge in W.P.No.15575 of 2019 on 09.07.2019 and consequentially, quash the show cause notice dated 05.05.2019 in F.No.DRI/CZU/VIII/48/ENQ-1/INT-36/2018 issued by the first respondent.

2. As directed by this court, the orders passed by the authorities



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concerned are placed before us.

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3. Heard the learned counsel appearing for the parties and perused the materials including the orders passed by the authorities concerned.

4. We have noticed that having discussed the entire issue in a detailed manner, the Principal Commissioner of Customs (General), Chennai, ultimately dropped the proceedings, *vide* Order-in-Original No.101557 & 101558/2023 dated 30.03.2023, subsequent to the show cause notice, which is under challenge in the writ petition as well as in this writ appeal. In view of the same, there is nothing surviving for further adjudication.

5. Hence, this writ appeal stands closed. No costs. Consequently, connected miscellaneous petitions are also closed.

[R.M.D., J.] [M.S.Q., J.]
28.07.2023

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



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To

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R.MAHADEVAN, J.
AND
MOHAMMED SHAFFIQ, J.

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