



WEB COPY



W.P.No.1921 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.07.2023

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1921 of 2022

and

W.M.P.Nos.2071 & 2071 of 2022

M/s.Sri Balaji Spinning Mills
(Represented by its Managing Partner Sh.S.Ethiraj)
No.3, Om Ganesh Nagar
Vadavalli Post
Coimbatore – 641 041

... Petitioner

Vs.

Principal Additional Director General
Directorate of Revenue Intelligence
Zonal Unit, Ahmedabad
Unit No.15, Magnet Corporate Park
Near Sola Flyover, S.G.Highway, Thaltej
Ahmedabad – 380 054

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, quashing the impugned show cause notice bearing No.DRI/AZU/JRU-41/Eng-04/2019-20 dated 02/12/2020 issued by the respondent as being without jurisdiction.

For Petitioner : Ms.B.M.Nithya

For Respondent : Mr.V.Sundareswaran
Senior Panel Counsel



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C.SARAVANAN, J.

mpl

ORDER

The learned counsel for the petitioner fairly conceded that the Writ petition has become infructuous, in light of the amendment to the provisions of Customs Act, 1962 by Finance Act, 2021 and in light of the decision of this Court in *N.C.Alexander Vs. Commissioner of Customs, Chennai* reported in **(381) ELT 148 (Mad)**.

2. Recording the same, this Writ petition is dismissed as infructuous.

No costs. Connected Miscellaneous petitions are closed.

07.07.2023

Index : Yes/No

Internet : Yes/No

Speaking Order/Non-Speaking Order

Neutral Citation : Yes/No

mpl

To

Principal Additional Director General

Directorate of Revenue Intelligence

Zonal Unit, Ahmedabad

Unit No.15, Magnet Corporate Park

Near Sola Flyover, S.G.Highway, Thaltej

Ahmedabad – 380 054.

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