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W.P.Nos.813 & 815 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.02.2024

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.813 & 815 of 2024

&

WMP Nos.840 & 841 of 2024

M/s.AK Imports & Exports,
H.No.5-9-250/258, Room No.20, 3r.
Unity House, Abids,
Hyderabad – 500 001,
Rep. by its Proprietor, P.Laxminarayan Rao

... Petitioner
in both WPs

vs

1. The Commissioner of Customs (Chennai II) Import,
Custom House,
No.60, Rajaji Salai,
Chennai-600 010.
2. The Additional Commissioner of Customs (Gr-5),
Custom House,
No.60, Rajaji Salai,
Chennai-600 010.
3. The Deputy Commissioner of Customs (Gr-5),
Custom House, No.60, Rajaji Salai,
Chennai-600 010.

... Respondents
in both WPs

PRAYER in W.P.No.813 of 2024: Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Mandamus directing the Respondents 1 – 3 herein to forthwith release the



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various models of Secondhand Highly Specialized Equipment – Digital Multifunction Print, Copying & Scanning Machines, imported by the Petitioner and which have been submitted for clearance before the Respondents vide Bill of Entry No.9184489 dated 12.12.2023 on payment of applicable total taxes on the enhanced value, as assessed by the Chartered Engineers M/s.SVIA Consultant Services LLP in their report vide Certificate No.SVIA/IND/CHE/2023/284 dated 23.12.2023.

PRAYER in W.P.No.815 of 2024: Writ Petition filed under Article 226 of the Constitution of India to issue a writ of Mandamus directing the Respondents 1 – 3 herein to forthwith release the various models of Secondhand Highly Specialized Equipment – Digital Multifunction Print, Copying & Scanning Machines, imported by the Petitioner and which have been submitted for clearance before the Respondents vide Bill of Entry No.9053845 dated 03.12.2023 on payment of applicable total taxes on the enhanced value, as assessed by the Chartered Engineers M/s.SVIA Consultant Services LLP in their report vide Certificate No.SVIA/IND/CHE/2023/282 dated 22.12.2023.

In both WPs

For Petitioner : Mr.Anurudh A.Sriram

For Respondents: Mrs.S.Gurumurthy,
Senior Standing Counsel

COMMON ORDER



W.P.Nos.813 & 815 of 2024

WEB COPY Learned counsel for the petitioner submits that these writ petitions have been rendered infructuous by the subsequent destruction of the relevant goods. Consequently, W.P.Nos.813 & 815 of 2024 are dismissed as infructuous without any order as to costs. Therefore, the connected miscellaneous petitions are closed.

01.02.2024

Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes / No

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W.P.Nos.813 & 815 of 2024

SENTHILKUMAR RAMAMOORTHY J.

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To

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