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W.P.No.6632 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.03.2024

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.6632 of 2024

R.Mahaveer Pipada

... Petitioner

-VS-

Commissioner of Customs, Chennai - IV
O/o. Commissioner of Customs, Chennai - IV
Customs House,
No.60, Rajaji Salai,
Chennai 600 001.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of

India, pleased to issue a Writ of Mandamus, directing the respondent to release the seized goods, pursuant to the order dated 31.08.2023, passed in Customs Appeal No.40052 of 2023 by the Customs, Excise and Service Tax Appellate Tribunal, Chennai, considering the petitioner's representation dated 06.09.2023,

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submitted to the respondent.

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For Petitioner : Mr.N.Murali Kumaranan, Sr. Adv.
for M/s.MCGAN Law Firm

For Respondent : Mr.H.Siddarth, Jr. SC

ORDER

By this writ petition, the petitioner seeks the consideration of the representation dated 06.09.2023 for the release of seized goods pursuant to order dated 31.08.2023 in Customs Appeal No.40052 of 2023 by the Customs, Excise and Service Tax Appellate Tribunal (the CESTAT).

2. The petitioner is engaged in the business of buying and selling gold and silver bullion bars. In relation to the petitioner's business, a show cause notice was received. The petitioner



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submitted objections in response thereto. An adjudication order came to be issued and the goods were confiscated. This was challenged by filing an appeal before the CESTAT. The CESTAT, by order dated 31.08.2023, declared that the seizure was invalid and directed release of the relevant goods. After submitting a representation on 06.09.2023 requesting release, the present writ petition was filed.

3. Learned senior counsel for the petitioner referred to and relied upon the order of the CESTAT and pointed out that no action was taken in spite of the issuance of the representation.

4. Mr.H.Siddarth, learned junior standing counsel, accepts notice on behalf of the respondent. He submits that if a reasonable time frame is fixed, the representation would be considered and disposed of.



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5. In view of the above submissions, W.P.No.6632 of 2024 is disposed of by directing the respondent to consider and dispose of the representation dated 06.09.2023, after providing a reasonable opportunity to the petitioner, within a maximum period of *two months* from the date of receipt of a copy of this order. No costs.

14.03.2024
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rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

Commissioner of Customs, Chennai - IV
O/o. Commissioner of Customs, Chennai - IV
Customs House,
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SENTHILKUMAR RAMAMOORTHY,J

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