



WEB COPY



W.A.No.1537 of 2024 etc.

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.07.2024

CORAM :

THE HON'BLE MR.D.KRISHNAKUMAR, ACTING CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE K.KUMARESH BABU

W.A.Nos.1537, 1540, 1545, 1547,
1542, 1546, 1556 and 1564 of 2024

W.A.No.1537 of 2024:

1. The Commissioner of Customs (Import)
Chennai II Commissionerate
No.60, Rajaji Salai,
Chennai – 600 001.
 2. The Joint/Additional Commissioner of Customs
(Group 1-B), Customs House
No.60, Rajaji Salai,
Chennai – 600 001.
 3. The Assistant Commissioner of Customs
(Group 1-B), Customs House
No.60, Rajaji Salai,
Chennai – 600 001.
 4. The Assistant Commissioner
Special Intelligence and Investigation Branch (SIIB)
Customs House, No.60, Rajaji Salai,
Chennai – 600 001.
- .. Appellants

Vs



W.A.No.1537 of 2024 etc.

Universal Impex
G-39, APMC Market-1, Phase-2
Vashi (Turbhe), Navi Mumbai – 400 705
rep. by its Proprietor, Sarfraj Jaliyawala.

.. Respondent

Prayer in W.A.No.1537 of 2024: Appeal under Clause 15 of the Letters Patent against the order dated 23.4.2024 passed by the learned Single Judge in W.P.No.33422 of 2024.

and batch cases

For the Appellants in all : Mr.AR.L.Sundaresan
the appeals Additional Solicitor General
assisted by
Mr.V.Sundareswaran
Senior Standing Counsel

For the Respondents in : Mr.B.Sathish Sundar
W.A.Nos.1537, 1546, and Dr.S.Krishnanandh
1542, 1564, 1556 and
1547 of 2024

For the Respondent in : Mr.N.Viswanathan
W.A.Nos.1540 and
1545 of 2024

COMMON JUDGMENT

(Delivered by the Hon'ble Acting Chief Justice)

All these appeals arise from the common order dated 23.4.2024 passed by the learned Single Judge in W.P.Nos.36343, 36400, 36399, 35309, 33213, 33420, 33422 and 35306 of 2023.



W.A.No.1537 of 2024 etc.

WEB COPY

2. A Division Bench of this Court, vide order dated 15.5.2024, granted interim stay of the order passed by the learned Single Judge and the same was extended time to time till 23.7.2024. When the matter was taken up on 12.7.2024, the following order was passed:

"Mr.AR.L.Sundaresan, learned Additional Solicitor General appearing for the appellants, submits that if the respondent files its objections on or before 16.07.2024 and participates before the adjudicating authority on 18.07.2024 and 19.07.2024, adjudication proceedings will be completed and orders will be passed on 22.07.2024 and the same will be placed before this Court on 23.07.2024.

2. If the respondent files its objections and participates before the adjudicating authority on the dates as directed above and if the appellant authorities are not in a position to pass orders of adjudication as assured by the learned Additional Solicitor General, the goods shall be released forthwith.

3. Post 'for reporting compliance' on 23.07.2024. The interim order already granted to continue till then."



W.A.No.1537 of 2024 etc.

WEB COPY

3. Accordingly, the matter was listed today under the caption “for reporting compliance”.

4. When the matter was taken up today, learned Additional Solicitor General submitted that, based on the direction issued by this court on 12.7.2024, an order of adjudication was passed on 22.7.2024, wherein it was held that the respondents have imported the goods in contravention of Section 17(1) as well as Sections 46(4) and 46(4A) of the Customs Act, 1962 and they are liable to pay penalty. He further submitted that the order of adjudication was served to the respondents on 22.7.2024 itself and, if they are aggrieved by the same, they can prefer appeals before the appropriate forum.

5. Learned counsel for the respondents strongly objected to the aforesaid submission made by learned Additional Solicitor General with regard to filing of appeals against the order of adjudication before the appropriate forum and submitted that the learned Single Judge had rightly directed release of the consignments and the said



W.A.No.1537 of 2024 etc.

WEB COPY

order warrants no interference.

6. Inasmuch as an order of adjudication has been passed by the Adjudicating Authority as per the direction of this Court, at this stage, we are not inclined to accept the contentions of learned counsel for the respondents. The respondents may assail the order of adjudication before the appropriate forum, in the manner known to law, of course by raising all the grounds that are raised in the present appeals.

For the foregoing reasons, these writ appeals are dismissed. The respondents are granted liberty to raise all the grounds raised in these appeals before the appropriate forum in the appeals to be filed as against the order of adjudication. There shall be no order as to costs. Consequently, C.M.P.Nos.10836, 10840, 10843, 10848, 10849, 10850, 10874 and 10897 of 2024 are closed.

(D.K.K., ACJ.) (K.B., J.)
24.07.2024

Index : No
NC : No



சென்னை
WEB COPY



W.A.No.1537 of 2024 etc.



WEB COPY



W.A.No.1537 of 2024 etc.

THE HON'BLE ACTING CHIEF JUSTICE
AND
K.KUMARESH BABU,J.

(sasi)

W.A.Nos.1537, 1540, 1545, 1547,
1542, 1546, 1556 and 1564 of 2024

24.07.2024