



WEB COPY



W.P.No.27248 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 23.09.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27248 of 2024 &
W.M.P.Nos.29759 and 29760 of 2024

M/s.V.J.P.Shipping India Pvt. Limited,
1st Floor, No:105, Sudhathirpuram,
Thangal, Thiruvottiyur,
Chennai 600019.
represented by its Director
Mr.Vallaraj.

...

Petitioner

Vs.

The Additional Commissioner of Customs,
Air Cargo Complex, New Custom House,
Chennai VII Commissionerate
Meenambakkam, Chennai 600 016. ...

Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records connected with exparte order in original no.2265 of 2024 dated 22.06.2024 passed by the respondent herein and quash the same so far as it related to imposition of penalties under Sec.112(a) and 114 AA of the Customs Act on the petitioner herein for having been passed without jurisdiction, contrary to law and in gross violation of the principles of natural justice.

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For Petitioner : Mr.N.Viswanathan

For Respondent : Mrs.Revathi Manivannan
Senior Standing Counsel

ORDER

This writ petition has been filed by the petitioner challenging the order of the Respondent dated 22.06.2024 and to quash the same.

2. Mrs.Revathi Manivannan, learned Senior Standing Counsel takes notice on behalf of the respondent.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. The learned counsel for the petitioner would submit that in the present case, the show cause notice dated 23.08.2023 was issued against the Petitioner and thereafter personal hearing notice was issued on 21.02.2024. He further submitted that due to compelling reasons, the Petitioner neither filed reply nor appeared before the Respondent to



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substantiate its case and thereafter the impugned order dated 22.06.2024 came to be passed. Hence, this petition has been filed.

5. On the other hand, the learned Senior Standing Counsel appearing for the Respondent would submit that though personal hearing opportunity was given to the Petitioner, they had not chosen to avail the said opportunity and that apart no reply was filed by the Petitioner to the show cause notice and therefore the Respondent has rightly passed the impugned order. He further submitted that if the Petitioner is so aggrieved, he can very well file an Appeal before the Appellate authority challenging the impugned order.

6. Heard the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent and also perused the materials available on record.

7. In the present case, despite opportunity of personal hearing was granted to the Petitioner, they failed to appear before the authority



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concerned to substantiate their case and therefore it cannot be said that the impugned order is passed without providing an opportunity of hearing to the Petitioner and that apart if the petitioner is aggrieved by the impugned order, they can file an Appeal before the appellate authority and the question of filing the Writ Petition challenging the impugned assessment order does not arise.

8. In such view of the matter, since alternative remedy is available to the Petitioner, this Court is not inclined to grant the relief sought for by the Petitioner.

9. Hence, this Writ Petition is dismissed. Consequently, the connected miscellaneous petitions are also closed.

23.09.2024
(2/2)

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

The Additional Commissioner of Customs,
Air Cargo Complex, New Custom House,
Chennai VII Commissionerate
Meenambakkam, Chennai 600 016.



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KRISHNAN RAMASAMY.J.,



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