



W.P.(MD) No.9455 of 2020

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 02.04.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.9455 of 2020
and
W.M.P.(MD) No.8560 of 2020**

Raghav Kanodia

... Petitioner

/vs./

1.The Assistant Commissioner (ARC),
Office of the Commissioner of Customs,
Custom House, New Harbour Estate,
Tuticorin 628 004.

2.M/S.Raghav Industries Limited,
Plot No.510, New D.No.12,
6th Main Road, MKB.Nagar,
Vyasarpadi,
Chennai 600 039.

3.The Federal Bank Limited,
No.22, Palaniappa Street,
Erode 638 009, Tamil Nadu,
Registered Office,
Federal Towers,
Aluva, Kerala.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records of the 1st respondent in issuance of the notice dated 14.07.2020 in Ref.No.C.No.VIII/48/146/2018-Arrears and quash the same and direct the 1st respondent herein to raise the order of attachment of the petitioner's bank account with the 3rd respondent in Account No.11770200079221 and No. 11770100241236 and directing them to return the monies.

For Petitioner : No appearance

For R1 : Mr.R.Nandhakumar
Standing Counsel

For R2 : Left

For R3 : No appearance

ORDER

There is no representation on behalf of the petitioner.

2.The petitioner has challenged the notice bearing Ref.C.No.VIII/48/146/2018-Arrears dated 14.07.2020. The relevant notice reads as under:-



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“Please refer to the following Order in Originals passed by the Assistant Commissioner of Custom (EPCG), Custom House, Tuticorin.

Sl.No	OIO & Date	Amount	EPCG
1	17/2018 dt 31.12.2018	39,14,284	3230009344/ 14.03.2007
2	23/2018 dt 31.12.2018	37,89,425	3230011635/ 17.03.2008
3	24/2018 dt 31.12.2018	54,59,285	3230009259/ 06.03.2007
4	26/2019 dt 09.01.2019	34,24,909	3230014371/ 03.02.2020
	Arrears Pending	1,65,87,903	

2.Since the government dues are pending for long time from M/s.Raghav Industries Ltd., Erode/Coimbatore/Namakkal, it is requested to remit the above arrears amount along with appropriate interest immediately by Demand Draft drawn in favour of “The Commissioner of Customs, Custom House, Tuticorin”.

3.Failing which, action would be initiated in accordance with the provisions of the Customs (Attachment of Property of Defaulters for the recovery Government Dues), Rules, 1995.



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4. Further, appeal filed /payment made, if any, a copy of the documents/challan evidencing the payment, may be forwarded to this office for taking further action.”

3. It is noticed that the impugned notice is merely a reminder asking the petitioner to pay the arrears of tax that are due in respect of above mentioned order in original. There is no merit to challenge the impugned notice. Therefore, this Writ Petition stands dismissed. No costs. Consequently, connected Miscellaneous Petition is closed.

Index : Yes / No
Internet : Yes / No
mm

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C.SARAVANAN, J.

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