IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.03.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE C.KUMARAPPAN

W.P.No.11149 of 1997
and
WMP.No.17830 of 1997

Sha Jagroopjee Pukhraj
186, Govindappa Naicken Street
Chennai – 600 001
rep. by its Prop.
P.Pukhraj. .. Petitioner

vs

1.The Customs Excise & Gold (Control)
Appellate Tribunal,
South Regional Bench
Shastri Bhavan Annexe Building
Haddows road, Madras-600 006

2.The Additional Collector of Customs (Appraising)
Custom House
Rajaji Salai
Chennai – 1. .. Respondents

Prayer: PETITION filed under Article 226 of the Constitution of India praying for the issuance of Writ of Certiorari, to call for the records of the first respondent in its order No.1178/97 dated 11.4.97 communicated to the petitioner on 7.7.1997 in appeal No.C/SB/808/89 confirming the order of the second respondent dated 25.7.1989 in S8/275/89/SIB/80/89 and quash the same.

For Petitioner : Ms.Pavithra Raghavi

For Respondents : No Appearance

O R D E R

(Order of the Court was made by Dr.ANITA SUMANTH.,J)

The challenge is to an order of the Customs, Excise and Gold (Control) Appellate Tribunal (CEGAT) dated 11.04.1997.

2.The writ petition is held to be maintainable in view of the judgment of the Supreme Court in the case of *L.Chandra Kumar v. Union of India* [1997 (92) E.L.T. 318 (S.C.)], where it has been clarified that the parties aggrieved by the decision of a Tribunal may file a writ petition under Articles 226 and 227 of the Constitution of India before the Division Bench of High Court in respect of decisions rendered post 18.03.1997. The impugned order in this case is dated 11.04.1997.

3.However on merits, we find no justification to intervene. The issue relates to the valuation of a consignment of white poppy seeds imported by the appellant. As against the valuation preferred by the appellant of Rs.2,44,979/-, the Assessing Authority had enhanced the value to a sum of Rs.5,19,902/- and imposed redemption fine of a sum Rs.1,25,000/- under order-in-original dated 25.07.1989 passed by the

Collector of Customs under the appropriate provisions of the Customs Act, 1962.

4.Before the CEGAT, though the assessee had assailed the valuation of the consignment imported, the CEGAT has rendered categoric factual findings to the effect that no evidence was placed before them to disprove the valuation that has been given by the authorities. They have also, after looking into the impugned order-in-original before them, rendered a categoric finding that the valuation adopted and the redemption fine imposed, are reasonable. The conclusion at paragraph 6 is extracted below:

> *'6.We have considered the submissions of both sides. It is now seen that the learned lower authority has taken into consideration the value of similar goods and on the basis he had enhanced the value. No evidence to contradict the same is produced by the appellants. Once when the learned lower authority has laid down sufficient grounds for enhancing the value which is not contradicted by the appellants and in the facts and circumstances of the case we are of the view that no ground is made out to interfere with the impugned order and the redemption fine fixed also cannot be said to be in any way excessive. In the facts and circumstances of the case the penalty imposed is reduced to Rs.25,000/- (twenty five thousand). But for the above modification the appeal is otherwise dismissed.'*

5.In light of the aforesaid, and there being nothing before us to indicate that the discussion, findings or conclusion of the CEGAT are perverse in any way and moreover, since, in any event, it is nobody's case that a question of law arises for resolution in this matter, we find no ground to intervene and confirm order of the CEGAT dated 11.04.1997. This writ petition is dismissed. No costs. Connected miscellaneous petition is closed.

[A.S.M., J] **[C.K., J]**
27.03.2025

Index:No
Speaking order
Neutral Citation:Yes
vs

To

1.The Customs Excise & Gold (Control)
Appellate Tribunal,
South Regional Bench
Shastri Bhavan Annexe Building
Haddows road, Madras-600 006

2.The Additional Collector of Customs (Appraising)
Custom House
Rajaji Salai
Chennai – 1.

DR. ANITA SUMANTH,J.
and
C.KUMARAPPAN,J.

vs

W.P.No.11149 of 1997
and
WMP.No.17830 of 1997

27.03.2025