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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.09.2025

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM
and
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.A.Nos.557 & 558 of 2013
and M.P.No.1 of 2013

Seven Seas Petroleum Pvt. Ltd.,
2C, Tangy Apartments, No.6, Dr.P.V.Cherian Crescent,
Off. Commander-in-Chief Road, Chennai – 600 105.
Now at: 20, Chesney Town House,
Ethiraj Salai, Chennai – 600 008. … Appellant in both petitions

Vs.

1. Customs & Central Excise Settlement Commission,
   Additional Bench, Narmada Block,
   2nd Floor, Customs House, 33, Rajaji Salai,
   Chennai – 600 001.

2. Commissioner of Customs,
   Customs House, Cochin.

3. The Joint Commissioner of Customs,
   DEPB – TRA Section,
   Jawaharlal Nehru Customs House,
   Sheva. ... Respondents in both petitions

Prayer in W.A.No.557 of 2013: Appeal filed under Clause 15 of the Letters Patent against the order dated 09.01.2013 passed in W.P.No.32468 of 2005.

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Prayer in W.A.No.558 of 2013: Appeal filed under Clause 15 of the Letters Patent against the order dated 09.01.2013 passed in W.P.No.32469 of 2005.

In Both Petitions

For Appellant(s) : M/s.G.Vardini Karthik

For R1 to R3 : Mr.Rajnish Pathiyil,
Special Panel Counsel for Customs

C O M M O N J U D G M E N T

(Judgment of the Court was made by **S.M.SUBRAMANIAM, J.**)

The learned counsel for the appellants would submit that the order passed by the Settlement Commission has been complied with. However, the learned counsel for the appellants would restrict the relief to seeking a direction to the respondents to apprehend the true perpetrators of the crime, recover the money to the extent of duty credit obtained on the basis of forged documents, and refund the duties and interest paid by the petitioner.

2. In this context, the learned counsel for the respondents would submit that the departmental disciplinary proceedings had been initiated

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against the authorities, and three officials were found guilty and dismissed from service. The said fact has also been recorded by the Division Bench of this Court in the common order passed in C.M.A.No.84 of 2013 and batch, dated 30.10.2024.

3. Even in case the petitioner is not satisfied with the departmental disciplinary proceedings, it is for the petitioner to initiate appropriate action in the manner known to law.

4. With these observations, the writ appeals stand disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

(S.M.S.,J.) **(C.S.N.,J.)**
01.09.2025

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

To

1. Customs & Central Excise Settlement Commission,
   Additional Bench, Narmada Block, 2nd Floor, Customs House,
   33, Rajaji Salai, Chennai – 600 001.

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2. Commissioner of Customs, Customs House, Cochin.

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S.M.SUBRAMANIAM, J.
and
C.SARAVANAN, J.

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W.A.Nos.557 & 558 of 2013

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