IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.02.2025

CORAM:

**THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE**

W.P. No.3596 of 2025 and W.M.P. Nos.3983 and 3987 of 2025

Dr.Reddy's Laboratories Ltd.,
rep. by its Authorised Signatory
Shri N.Subramani .. Petitioner

vs.

1.Additional Commissioner of Customs (Group 2),
Office of the Commissioner of Customs,
Chennai-II (Import), Custom House,
No.60, Rajaji Salai, Chennai 600 001.

2.Assistant Commissioner of Customs,
Import Commissionerate, Group 2,
Office of the Commissioner of Customs,
Chennai-II (Import), Custom House,
No.60, Rajaji Salai, Chennai - 600 001. .. Respondents

Prayer : Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records pertaining to the order-in-original No.105482/2024 bearing F.No.GEN/ADJ/ADC/580/2024-GR 2 dated 25.03.2024 passed by the first respondent and to the consequential detention notice bearing F.No.GEN/ADJ/ADC/580/2024-GR 2 dated 19.12.2024 issued by the second respondent and quashing the same.

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| For Petitioner | : | Mr.P.R.Renganath |
| For Respondents | : | Ms.Anu Ganesan,<br>Junior Panel Counsel |

ORDER

By consent of both the parties, this writ petition has been taken up for final disposal at the admission stage itself.

2.Ms.Anu Ganesan, learned Junior Panel Counsel accepts notice on behalf of the respondents.

3.The petitioner has challenged the impugned detention notice dated 19.12.2024 issued pursuant to an order in original dated 25.03.2024. The petitioner has claimed that arbitrarily, by total non-application of mind to the fact that the petitioner had already remitted IGST differential duty of Rs.9,16,186/- together with interest of Rs.87,214/-, the respondents have passed the impugned order in original dated 25.03.2024 and have also issued the impugned detention notice dated 19.12.2024.

4.The petitioner contends that he had sent a reply to the show cause notice issued by the respondents prior to the passing of the impugned order in original as well as the impugned detention notice. According to the petitioner, the said reply, wherein the petitioner has categorically contended that they have already paid the differential duty as claimed by the respondents, was not considered by the respondents.

5.Learned Junior Panel Counsel for the respondents, who had accepted notice in this writ petition in the morning session, sought time to take instructions as to whether the contention of the petitioner is right or not. In the afternoon session, after receiving instructions, she now submits that differential duty of Rs.9,16,186/- together with interest of Rs.87,214/- was infact paid by the petitioner. The basis for the impugned order in original as well as the impugned detention notice is on account of the non-payment of the IGST differential duty of Rs.9,16,186/- with interest of Rs.87,214/-.

6.Since the petitioner has paid the aforesaid amounts, the question of passing the impugned order in original and the consequential impugned detention notice does not arise. By total non-application of mind to the fact that the petitioner had paid a sum of Rs.9,16,186/- with interest at Rs.87,214/- towards IGST differential duty, the impugned order in original as well as the impugned detention notice have been passed by the respondents. Necessarily, the same will have to be quashed by the this Court, in view of the aforesaid admitted fact.

7.Accordingly, the impugned order in original dated 25.03.2024 and the impugned detention notice dated 19.12.2024 passed by the respondents are hereby quashed and this writ petition is allowed. No costs. Consequently, connected W.M.Ps are closed.

**03.02.2025**

Index: Yes/No
vga
Note: Issue order copy today

To

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2.Assistant Commissioner of Customs,
Import Commissionerate, Group 2,
Office of the Commissioner of Customs,
Chennai-II (Import), Custom House,
No.60, Rajaji Salai, Chennai - 600 001.

**ABDUL QUDDHOSE, J.**

vga

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