



WEB COPY



W.P.Nos.12900, 13243, 13244, 16789 of 2021 and 11534 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.02.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.Nos.12900, 13243, 13244, 16789 of 2021 and 11534 of 2022
and W.M.P.Nos.13708, 14051, 14052, 17757 of 2021; 11014 of 2022

W.P.Nos.12900, 13243, 13244, 16789 of 2021:

A.Prabhakaran,
Proprietor M/s.Uniqeline
New No.14, 3rd Floor, Jaffer Syrang Street,
Behind Collector's Office,
Chennai 600 001.

.. Petitioner in
W.P.No.12900/2021

P.David Mathan Raj

.. Petitioner in
W.P.No.13243/2021

M.Jayakumar
Proprietor M/s.Shivam Shipping,
No.1/3, New Street,
Mannady, Chennai-600 001.

.. Petitioner in
W.P.No.13244/2021

S.Sugumar

.. Petitioner in
W.P.No.16789/2021

vs



W.P.Nos.12900, 13243, 13244, 16789 of 2021 and 11534 of 2022

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1.The Joint Director

Directorate of Revenue Intelligence
Chennai Zonal Unit,
27, G.N. Chetty Road,
T.Nagar, Chennai 600 017.

2.The Addl/Joint Commissioner of Customs,
Chennai VII Commissionerate
New Customs House, Meenambakkam,
Chennai 600 027.

.. Respondents

W.P.No.11534 of 2022:

P.Mathivanan

.. Petitioner

vs

1.The Commissioner of Customs,
Chennai II Commissionerate,
Customs House,
No.60, Rajaji Salai,
Chennai-600 001.

2.The Assistant/Deputy Commissioner of Customs (RRU),
No.60, Rajaji Salai, Customs House,
Chennai-600 001.

3.The Additional Director General,
Directorate of Revenue Intelligence,
Chennai Zonal Unit,
27, G.N.Chetty Road,
T.Nagar, Chennai-600 017.

.. Respondents.

Prayer in W.P.Nos.12900, 13243, 13244, 16789 of 2021 : Petitions under Article 226 of the Constitution of India seeking issuance of a writ of certiorari to call for the records pertaining to the impugned Show Cause Notice in F.No.DRI/CZU/VIII/48/ENQ-1/INT-10/2020 dated 03.02.2021



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issued by the 1st respondent herein and to quash the same in view of the judgment rendered by the Honourable Supreme Court in the case of Canon India Pvt.Ltd., - vs - Commissioner of Customs in Civil Appeal No.1827 of 2018 dated 09.03.2021.

Prayer in W.P.No.11534 of 2022: Petition under Article 226 of the Constitution of India seeking issuance of a writ of certiorari to call for the records pertaining to the impugned Order in Original No.47523/2016 dated 31.05.2016, passed by the 1st respondent herein and to quash the same in view of the judgment rendered by the Honorable Supreme Court in the case of Canon India Pvt., Ltd., -vs- Commissioner of Customs in Civil Appeal No. 1827 of 2018 dated 09.03.2021.

For Petitioners	: Mr.S.Baskaran
For Respondents	: Mr.G.Meganathan Sr. Standing Counsel for respondent No.1 in W.P.Nos.12900, 13243 and 13244 of 2021
	Mr.A.P.Srinivas Sr. Standing Counsel for respondent No.2 in W.P.Nos.13243 and 13244 of 2021 (MOA Return)
	Mr.Rajendran Raghavan Sr. Standing Counsel for respondents in W.P.No.16789 of 2021
	: Mr.Sai Srujan Tayi SPC for respondent Nos.1 and 2 in W.P.No.11534 of 2022



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: Mr.S.T.Barath Gowtham
Sr. Standing Counsel
for respondent No.3
in W.P.No.11534 of 2022

COMMON ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

Counsel says these writ petitions got tagged with the other matters before the Division Bench, in view of the pending review petition before the Apex Court in ***Commissioner of Customs v. M/s.Canon India Private Limited¹***. Counsel says that the issue has been settled.

2. In W.P.Nos.12900, 13243, 13244 and 16789 of 2021, the show cause notices issued are under challenge, whereas in W.P.No.11534 of 2022, the Original-in-Original is challenged.

3. Counsel appearing for petitioners in W.P.Nos.12900, 13243, 13244 and 16789 of 2021 states petitioners are ready and willing to file reply to the show cause notices within the time prescribed by this court and, thereafter, the adjudicating authority can pass appropriate orders.

¹ 2024(11) TMI 391 SC (LB) : 2024 INSC 854



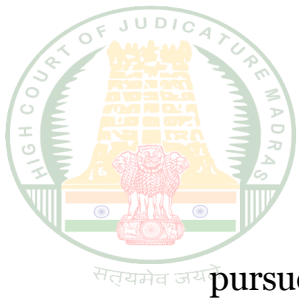
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4. In view of the statement made by counsel, W.P.Nos.12900, 13243, 13244 and 16789 of 2021 are disposed of. Petitioners in the said writ petitions may file fresh reply to the show cause notice within two weeks from the date of this order being uploaded. Thereafter, respondent authority may adjudicate upon the show cause notice, but before any order is passed, which shall be a reasoned order, personal hearing shall be given to petitioners, notice whereof shall be communicated at least five working days in advance. After the hearing, if petitioners wish to file written submissions, petitioners may do so within three working days from the completion of the personal hearing.

5. In W.P.No.11534 of 2022, the Order-in-Original is under challenge. It is not in dispute that, as against the said order, an appeal lies before the Customs, Excise, Service Tax Appellate Tribunal, South Zone Bench, Chennai.

6. W.P.No.11534 of 2022 is disposed of relegating the petitioner to



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pursue the appellate remedy. If appeal is filed within four weeks from today, the delay, if any, shall be deemed to have been condoned.

7. There shall be no order as to costs. Consequently, interim application stands closed.

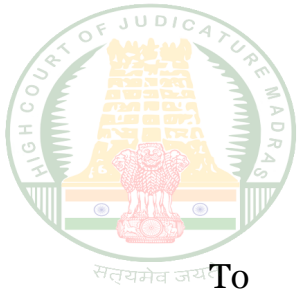
8. We clarify that we have not made any observation on the merits of the matter.

(K.R.SHRIRAM, C.J.)

(MOHAMMED SHAFFIQ, J.)

21.02.2025

Index : Yes/No
NC : Yes/No
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To

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THE HON'BLE CHIEF JUSTICE
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