



W.A.No.1973 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED: 21.02.2025

CORAM :

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

AND

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

W.A.No.1973 of 2022

and C.M.P.Nos.14439 of 2022 and 7094 of 2023

Bombardier Transportation India Ltd.,
Rep by its Director Sohil Keshavani,
2-A/3, Kundan Mansion,
Asaf Ali Road, New Delhi - 110002.

.. Appellant

vs

- 1.The Additional Director General,
Directorate of Revenue Intelligence,
Chennai Zonal Unit,
27, GN Chetty Road, T. Nagar,
Chennai – 17.
- 2.The Assistant/Deputy Commissioner of Customs,
Air Cargo Complex, Old Airport Road,
Shahibaug, Ahmedabad – 380 012.
- 3.The Assistant/Deputy Commissioner of Customs,
Air Cargo Complex,
Airport Air and Cargo Complex,
Air India Stats Air Freight Terminal,
Devanahalli, Bangalore – 560300.



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4.The Additional/Joint Commissioner of Customs (Import-1)

Mumbai Zone - I, Customs House,
Ballard Estate, Mumbai – 400 001.

5.The Principal Commissioner of Customs III

Air Cargo Complex (Import),
Sahar, Andheri East, Mumbai – 400 099.

6.The Commissioner of Customs

Air Cargo Complex (Import),
New Customs House, Near IGI Airport,
New Delhi – 100 001.

7.The Assistant/Deputy Commissioner of Customs

(Sea Import), Customs Chennai II Commissionerate,
Customs House, 60, Rajaji Salai,
Chennai – 600 001.

8.The Additional Director General (Adjudication)

Directorate of Revenue Intelligence,
Mumbai.

9.The Principal Commissioner of Customs (Adjudication),

2nd Floor, Old Building, New Custom House,
Ballard Estate, Mumbai-400 001.

.. Respondents

[Respondent No.9 impleaded vide order dated 9.1.2023
made in C.M.P.No.143 of 2023]

Prayer: Appeal filed under Clause 15 of the Letters Patent against the order dated 9.6.2022 passed by the learned Single Judge in W.P.No.26200 of 2021.



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For Appellant : Mr.S.Ganesh Aravindh
for M/s.Lakshmi Kumaran
and Sridharan

For Respondents : Mr.Rajnish Pathiyil
Sr. Standing Counsel

JUDGMENT

(Delivered by the Hon'ble Chief Justice)

Counsel for appellant states that there was an order passed by this court directing the adjudicating authority to go ahead with the adjudication, but keep the order in a sealed cover. Counsel states that, in view of the further order passed by the Apex Court in the review petition filed in ***Commissioner of Customs v. M/s.Canon India Private Limited***¹, the court may modify the order and direct respondents to make available the adjudication order. Counsel states if the order is adverse, then appellant will file appropriate appeal.

2. The date on which the envelop is opened and copy handed over to appellant will be the date on which the impugned order was issued and the limitation will start counting from that date.

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



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WEB COPY 3. With this clarification, appeal is disposed of. There shall be no order as to costs. Consequently, the interim applications are closed.

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

(MOHAMMED SHAFFIQ, J.)

21.02.2025

Index : Yes/No

NC : Yes/No

bbr

To:

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