



W.P.No.23203 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.23203 of 2024

and

W.M.P.Nos.25368 & 25371 of 2024

R.Krishnamurthy

Vs.

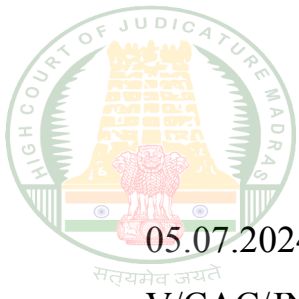
... Petitioner

1. The Commissioner of Customs (NS-V)
Jawaharlal Nehru Customs House, Nhava Seheva,
Tal.Uran, Dist.Raigad,
Maharashtra-400 707.

2. The Deputy Director,
Director of Revenue Intelligence,
Coimbatore Zone Unit,
103, Trichy Road,
Coimbatore-641 018.

... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records pertaining to the impugned order-in-original No.88/2024-25/Commr/NS-V/CAC/JNCH dated



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05.07.2024 passed by the 1st respondent in F.No.S/10-85/2022-23/Gr.VB/NS-V/CAC/JNCH and quash the same.

For Petitioner : Mr.Sethu Prabakaran
For R1 : Mr.Rajnish Pathiyil
Senior Panel Counsel
For R2 : Mr.S.T.Bharath Gowtham
Senior Standing Counsel

ORDER

The present Writ Petition is filed challenging the impugned order dated 05.07.2024 passed by the first respondent, on the short ground that the impugned order suffers from gross violation of principles of natural justice.

2. It is submitted by the learned counsel for the petitioner that earlier the petitioner had filed Writ Petition before this Court in W.P.No.7522 of 2023, for release of vehicle bearing Registration No.PB 36J 9799 without insisting for any security or deposit along with the original Registration Certificate and this Court vide order dated 09.08.2023, disposed of the Writ Petition, with a direction to the respondents to finally assess the imported car to duty and pass final orders in the show cause notice dated 08.07.2022 as expeditiously as possible. Aggrieved by the same, the petitioner filed Writ Appeal before this Court in W.A.No.2808 of 2023, vide judgment dated 26.02.2024, a Division Bench of this Court was pleased to pass the following order:



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"8. Considering the limited relief sought by the learned counsel for the appellant, which has not been seriously opposed on the side of the respondent authorities, without expressing any opinion on merits of the case, the respondents are directed to release the Car bearing No.PB 36J 9799 to the appellant, within a period of one week from the date of receipt of the entire differential duty as well as penalty by the appellant. However, such payment is subject to the outcome of the adjudication proceedings. The respondents are also directed to consider the reply submitted by the appellant to the show cause notice dated 08.07.2022 and pass appropriate orders, on merits and in accordance with law, that too, after providing reasonable opportunity to the appellant, within a period of two months from the date of receipt of a copy of this judgment. The appellant is also directed to co-operate with the authorities for completion of the adjudication proceedings within the time stipulated by this Court.

3. It is submitted by the learned counsel for the petitioner that pursuant to the order of a Division Bench of this Court in W.A.No.2808 of 2023, dated 26.02.2024, the petitioner was issued with a notice for personal hearings on 28.05.2024 and 03.06.2024 respectively.

4. The learned counsel for the petitioner submitted that despite the repeated request made by the petitioner for grant of virtual hearing, his request was not even considered before the impugned order came to be passed. It is, thus, submitted that the respondent has not afforded a reasonable opportunity of hearing to the petitioner and thus is in violation of principles of natural justice as well as the orders of Division Bench of this Court.



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5. It is submitted by the learned counsel for the respondent, the petitioner shall be granted a personal hearing, within a period of two weeks from the date of receipt of a copy of this order and the respondent would re-do the assessment thereafter. It is also submitted that the request for the release of Car in terms of Division Bench order of this Court would also be complied with.

6. In view thereof, the impugned order-in-original dated 05.07.2024 is set-aside with the following directions:

(i) The respondent is directed to afford a personal hearing to the petitioner within a period of two weeks from the date of receipt of a copy of this order.

(ii) The respondent is directed to re-do the assessment within a period of two weeks thereafter.

(iii) It is also open to the petitioner to make a request to release of Car within a period of one week from the date of receipt of a copy of this order.

(iv) The respondent is directed to consider the same and pass orders in respect of release of Car as per the judgment passed by the Division Bench order of this Court.



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Consequently, connected Miscellaneous Petitions are closed.

27.01.2025

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

jd

To

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Jawaharlal Nehru Customs House, Nhava Seheva,

Tal.Uran, Dist.Raigad,

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2. The Deputy Director,

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MOHAMMED SHAFFIQ, J.

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