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W.P. No.30650 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.02.2025

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THE HON'BLE MR. JUSTICE ABDUL QUDDHOSE

W.P. No.30650 of 2024

and

W.M.P.Nos.33268, 33269, 33264, 33265 and 33267 of 2024

M/s.Kpr Sugar Mills Ltd.,
Quantum Knits a Unit of Kpr Sugar Mills Ltd.,
Represented by its Director P. Selvakumar,
181 - Arasur, Kollupalayam, Coimbatore - 641 407. ... Petitioner

Vs.

1.The Chief Commissioner of Customs (Preventive)
No.1, Williams Road, Trichy - 1.

2. The Commissioner of GST and Central Excise,
Audit Commissionerate - GST Bhavan,
6/7, ATD Street, Race Course Road,
Coimbatore - 641 018.

3. Member (Customs),
Central Board of Indirect Taxes and Customs,
North Block, New Delhi - 110 001.

4. Joint Commissioner, Custom House,
New Harbour Estate, Tuticorin - 628 004.

5. Assistant Commissioner of Customs,
Inland Container Depot, B7 and B8,
Sipcot Industrial Part, Irungattukottai,
Sriperumpudur - 602 117.



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6. The Assistant Commissioner of Customs,
ICD Concor, L & T, By pass Road, Coimbatore - 641 103.

7. Additional Commissioner, Customs (Preventive),
No.1, Williams Road, Cantonment, Tiruchirappalli - 620 001.

8. Additional Commissioner, Chennai IV Commissionerate,
(Export), Custom House, No.60,
Rajaji Salai, Chennai - 01. ... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a writ of mandamus to direct the 2nd respondent to comply with notification No.28/2022-Cus (NT) dated March, 31, 2022 and forward the audit report / advisory para along with the relevant documents to the proper officer the 8th respondent herein and an order directing the 3rd respondent herein for consolidation of the proceedings under the jurisdiction of the Commissioner at Chennai Sea Customs the 8th Respondent herein, where the highest duty drawback was sanctioned.

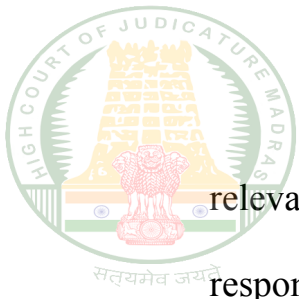
For Petitioner : Mr.Vasa Lohith Kumar

For Respondents : Mr. G. Meganathan
Standing Counsel

Ms. Anu Ganesan
JPC for R8

ORDER

This writ petition has been filed, seeking for a mandamus to direct the second respondent to comply with notification No.28/2022-Cus (NT) dated 31.03.2022 and forward the audit report / advisory para along with the



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relevant documents to the proper officer and an order directing the 3rd respondent herein for consolidation of the proceedings under the jurisdiction of the Commissioner at Chennai Sea Customs, where the highest duty drawback was sanctioned.

2. According to the petitioner, as per notification No.28/2022-Cus (NT) dated 31.03.2022, the third respondent is having the power to consolidate all the show cause notices issued to the petitioner and adjudicate the same by the same adjudicating authority. The petitioner claims that since they are having their office at Coimbatore, the show cause notices issued by the respondents can be adjudicated by the Commissioner of Chennai at Chennai Sea Customs by consolidating all the show cause notices issued to them by the respondents. According to the petitioner, the aforementioned notification No.28/2022-Cus (NT) dated 31.03.2022 permits such a consolidation. The notification No.28/2022-Cus (NT) dated 31.03.2022 issued by the second respondent has also been filed as a document along with this writ petition.

3. The petitioner claims that they have given representations to the



respondents for the consolidation in accordance with the aforesaid notification. But, according to the petitioner, despite the same, the representations of the petitioner have not been considered till date. In such circumstance, this writ petition has been filed.

4. No prejudice will be caused if the petitioner is directed to submit a fresh representation, seeking for consolidation of the show cause notices issued to them and for adjudicating those show cause notices by a single adjudicating authority, based on the notification No.28/2022-Cus (NT) dated 31.03.2022, which the petitioner claims, empowers the third respondent to consolidate all the show cause notices issued to the petitioner and appoint a single adjudicating authority for adjudicating those show cause notices on merits and in accordance with law.

5. Since the petitioner is having its office at Coimbatore, they are seeking for adjudication of all the show cause notices by the Commissioner of Chennai at Chennai Sea Customs. Since the representations given by the petitioner for the aforementioned purpose are old ones, this Court shall direct the petitioner to submit a fresh representation. Accordingly, this Court



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directs the petitioner to submit a fresh representation to the third respondent, requesting the third respondent to consolidate the show cause notices issued to the petitioner falling under various jurisdictions and for passing of the final orders by a single adjudicating authority in the light of notification No.28/2022-Cus (NT) dated 31.03.2022 within a period of two weeks from the date of receipt of a copy of this order. On receipt of the said representation, the third respondent shall pass final orders on merits and in accordance with law in the light of the notification No.28/2022-Cus (NT) dated 31.03.2022, if the same is found to be applicable to the case of the petitioner, within a period of eight weeks thereafter.

6. With the aforementioned directions, this writ petition is disposed of. No Costs. Consequently, connected miscellaneous petitions are closed.

28.02.2025

Index : Yes/No
Speaking Order : Yes / No
Neutral Citation Case: Yes / No
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To
1.The Chief Commissioner of Customs (Preventive)



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Audit Commissionerate - GST Bhavan,
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ABDUL QUDDHOSE. J.,

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