



W.P. No.37861 of 2024

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.37861 of 2024

and

W.M.P. Nos.40927 and 40928 of 2024

M/s.ELTECH Appliances Pvt. Ltd.,
ETA Star House, IV Floor,
Rep. By its Authorised Signatory,
Mr.Niaz Ahmed,
Old No.63, No.71,
Sterling Road, Nungambakkam,
Chennai-600 034.

... Petitioner

Vs.

1.The Government of India,
Represented by its Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.

2.The Additional Commissioner of Customs (Group-5C),
Office of the Commissioner of Customs,
Chennai-II, Import, Customs House,
No.60, Rajaji Salai, Chennai-600 001.

3.The Deputy Assistant Commissioner of Customs,
(Group-5A) Import Commissionerate,
Custom House, Chennai-600 001.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus calling for the records relating to the vide impugned order in Original No.106993/2024 GR-5A dated 27.05.2024 issued by the Additional Commissioner, the 2nd Respondent pursuant to the audit consultative letter Audit Consultative Letter dated 16.12.2022 and show cause notice SCN No.12/2023 dated 16.08.2023 for recovery of Rs.28,61,008/- along with applicable interest issued by the 2nd Respondent and quash the same and consequently cancel the re-assessment.

For Petitioner : Mr.U.Karunakaran

For Respondents : Mr.T.Nalindhar
Standing Counsel

ORDER

After submitting for a brief while, the learned counsel for the petitioner would request the liberty of this Court to file an appeal.

2. The learned Standing Counsel for the Respondent does not have any serious objections to the request made by the learned counsel for the petitioner.

3. Recording the same, liberty is granted to the petitioner to file an appeal within a period of 4 weeks from the date of receipt of a copy of this order subject to the condition, the petitioner deposits 25% of the disputed tax. If any such appeal is filed within the stipulated period, the same shall be entertained by the appellate authority without reference to limitation subject to the petitioner



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deposits 25% of the disputed tax and complying with all other conditions

including pre-deposit.

4. The writ petition stands disposed of with the above directions. No costs.

Consequently, the connected miscellaneous petitions are closed.

31.01.2025

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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To:

- 1.The Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.
- 2.The Additional Commissioner of Customs (Group-5C),
Office of the Commissioner of Customs,
Chennai-II, Import, Customs House,
No.60, Rajaji Salai, Chennai-600 001.
- 3.The Deputy Assistant Commissioner of Customs,
(Group-5A) Import Commissionerate,
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MOHAMMED SHAFFIQ, J.

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