



W.P(MD)No.9504 of 2012

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 16.09.2025

CORAM

THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.9504 of 2012

M/s.Roshan Overseas,
Represented by its Proprietor,
Usman Abdul Noble,
Having office at
Godown No.13, Laxman Compound,
Rohanlal Village,
Bhiwandi,
Thane District,
Maharashtra State.

... Petitioner

Vs.

1.The Commissioner of Customs,
Custom House,
Tuticorin – 628 004.

2.The Assistant Commissioner of
Customs (Imports),
Custom House,
Tuticorin – 628 004.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India,
praying this Court to issue a Writ of Mandamus, directing the 1st and 2nd
respondents herein to carry out the assessment practice which they have



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been consistently following ever since the Hon'ble Apex Court in Civil Appeal No.406 of 2010 had refused to stay the Final Order No.523/09 passed by the Customs, Excise and Service Tax Appellate Tribunal (CESTAT).

For Petitioner : Mr.C.Ashok Kumar

For Respondents : Mr.R.Gowrishankar

ORDER

Heard both sides.

2.The prayer in the writ petition is that the practice consistently followed should continue to be adopted, in view of the non-grant of any interim order in Civil Appeal.No.406 of 2010.

3.When the matter was taken up for final hearing, the learned counsel on either side submitted that the said civil appeal had been disposed of by the Hon'ble Supreme Court since the subject matter fell below the pecuniary limit. The order of the Hon'ble Supreme Court reads as follows:



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“1.By a Circular dated 6 August 2024 of the Revenue Division, Judicial Cell (Central Board of Indirect Taxes & Customs), Ministry of Finance, the monetary threshold of the tax effect for filing an appeal to the Supreme Court has been increased from Rupees two crores to Rupees five crores. The Additional Solicitor General has confirmed that the tax effect in the present matters is less than Rupees five crores.

2.Taking note of the above statement, the present Civil Appeals and Special Leave Petition are disposed of. Any questions of law arising from the Civil Appeals and Special Leave Petition are left open.

3.Pending application(s), if any, shall stand disposed of.”

Hence nothing survives for further adjudication.

4.This Writ Petition stands closed. No costs.

16.09.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
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G.R.SWAMINATHAN, J.

MGA

To

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