



W.P(MD)No.8778 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 22.10.2025

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P(MD)No.8778 of 2022

and

W.M.P.(MD)No.6387 of 2022

M/s.ACS Shipping & Logistics,
No.5A/179, 2nd Street West,
Caldwell Colony,
Tuticorin – 628 008,
Rep By its Partner,
M.Antony Raj.

... Petitioner

Vs.

The Commissioner of Customs,
Custom House,
New Harbour Estate,
Tuticorin – 628 004.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, calling for the records pertaining to SCN No.13/2022 dated 07.03.2022 in C.No.VIII/13/30/2015-CBS issued by the respondent herein Viz., Commissioner of Customs, Tuticorin and to quash the same, in so far as the impugned SCN No.13/2022 dated 07.03.2022, had been issued without jurisdiction and without authority of law and also against the



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provisions contained in the CBLR, 2018 and also in clear violation to the principles of natural justice and therefore the same vitiates further proceedings under the impugned show cause notice.

For Petitioner : Mr.S.Baskaran

For Respondent : Mr.N.Dilipkumar

ORDER

The learned counsel for the petitioner seeks permission of this Court to withdraw this writ petition with liberty to raise all his contentions in the final order to be passed by the respondent and also made an endorsement to that effect.

2.Permission granted. This writ petition is dismissed as withdrawn with the aforesaid liberty. I make it clear that I have not gone into the merits of the matter. No costs. Consequently, connected miscellaneous petition is closed.

22.10.2025

NCC : Yes/No
Index : Yes / No
Internet : Yes/ No
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Issue order copy on 24.10.2025

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G.R.SWAMINATHAN, J.

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