



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2026

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THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

**WP No. 15038 of 2023
and WMP Nos.14564 and 14565 of 2023**

1. M/s.Shree Venkateshwara Bulllion
A Partnership Firm, Rep. by its Partner
Shri N.S. Balaji, Old No. 116, New No. 244,
Tarus Tower, NSC Bose Road,
Sowcarpet, Chennai - 600 079.
2. Shri N.S. Balaji, Partner of
M/s. Shree Venkateshwara Bulllion,
Old No. 116, New No. 244, Tarus Tower,
NSC Bose Road, Sowcarpet,
Chennai - 600 079.

..Petitioner(s)

Vs

The Principal Commissioner of Customs,
Adjudication-Air, O/o The Principal Commissioner
of Customs, Commissionerate-VII Chennai
Airport, New Custom House,
Meenambakkam, Chennai - 600 016.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorarified Mandamus, forbearing the respondent from conducting any adjudication in ACC/ASST/MISC/53/2023-GR(I-4)-O/O PR COMMR-CUS-ACC-CHENNAI emanating out of Show Cause Notice No. 18 of 2023 dated 28.01.2023 issued in terms of sec. 28(4) of the Customs Act, 1962 read with Sec. 110AA of the Customs Act, 1962 without giving cross-Examination of the Witnesses whose statements are relied, officers of



Directorate of Revenue Intelligence who conducted investigation and production of CCTV footage as demanded under interim reply dated 30.03.2023.

For Petitioner(s): Mr.B.Sathish Sundar

For Respondent(s): M/s. Umesh Rao. K,
Senior Standing Counsel

ORDER

The present Writ Petition is filed for a Writ of Certiorarified Mandamus, forbearing the respondent from conducting any adjudication in ACC/ASST/MISC/53/2023-GR(I-4)-O/O PR COMMR-CUS-ACC-CHENNAI emanating out of Show Cause Notice No. 18 of 2023 dated 28.01.2023 issued in terms of sec. 28(4) of the Customs Act, 1962 read with Sec. 110AA of the Customs Act, 1962 without giving cross-Examination of the Witnesses whose statements are relied, officers of Directorate of Revenue Intelligence who conducted investigation and production of CCTV footage as demanded under interim reply dated 30.03.2023.

2. Learned Senior Standing Counsel would submit a Memo which reads as follows:

MEMO

1. It is submitted that the Respondent has agreed to consider feasibility with respect to the request of the



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petitioner to cross examine certain persons.

2. It is submitted that the decision to grant or disallow cross-examination shall be evaluated on case-to-case basis within a stipulated/reasonable time frame.

3. It is further submitted that only after the determination of exercise in supra para 2 of this Memo, the Respondent will Adjudicate the SCN on merits.

3. In view thereof, nothing further may have to be adjudicated in this matter. Recording the same, the Writ Petition stands disposed of. There shall be no order as to costs. Consequently the connected miscellaneous petition is closed.

17-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

jv

To

The Principal Commissioner of Customs,
Adjudication-Air, O/o The Principal Commissioner of Customs,
Commissionerate-VII Chennai Airport,
New Custom House, Meenambakkam,
Chennai - 600 016.



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MOHAMMED SHAFFIQ, J.

jv

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