



WEB COPY

WP No. 15582 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2026

CORAM

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

WP No. 15582 of 2023

and WMP Nos.15086 and 15090 of 2023

1. Sri Vasavi Gold and Bullion Pvt. Ltd.,
Rep. by its Director Shri Pasumarty, Giribabu,
Ground Floor, No.137, NSC Bose Road,
Sowcarpet, Chennai 600 079.
2. Shri Pasumarty Giribabu,
Director of Shri Vasavi Gold and Bullion Pvt.
Ltd., Flat No.5152, TVH Lumbini Square,
No.127, Bricklin Road, Pursaiwalkam, Vepery
Chennai 600 007.

..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 Mandamus, forbearing the respondent from conducting any adjudication in F.No.ACC/ASST/MISC/53/2023-Gr 1-4-0/0 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. 110 AA 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.

WEB COPY

WP No. 15582 of 2



For Petitioner(s):

Mr. B.Satish Sundar

For Respondent(s):

M/s. Umesh Rao. K,
Senior Standing Counsel

ORDER

The present Writ Petition is filed for a Writ of Mandamus, forbearing the respondent from conducting any adjudication in F.No.ACC/ASST/MISC/53/2023-Gr 1-4-0/0 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. 110 AA 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 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.



WEB COPY

WP No. 15582 of 2



MOHAMMED SHAFFIQ, J.

jv

WP No. 15582 of 2023

17-04-2026

3/3



WEB COPY

WP No. 15582 of 2

