IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.08.2020

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P. No.315 of 2020
and WMP.No.362 of 2020

Mr.J.SheikParith .... Petitioner

Vs.

1. The Commissioner of Customs
(Seaport-Exports)
Customs House, Rajaji Salai,
Chennai – 600 001.

2. The Additional Director General
Directorate of Revenue Intelligence
South Zonal Unit, 27, Adarsh Towers,
G.N.Chetty Road, T.Nagar,
Chennai – 600 017. .... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying to Writ of Certiorari to call for the order connected with show cause notice F.No.VIII/48/28/2011-DRI dated 22.12.2011 passed by the 2nd respondent and to quash the same.

For Petitioner : Mr.ARL.Sundaresan,
Senior Counsel
For Mr.N.Viswanathan

For Respondents : Mrs.Aparna Nandakumar
Standing Counsel – R1
Mr.V.Sundareswaran – R2

O R D E R

The petitioner had imported consumer goods in his capacity as a Power of Attorney holder of a proprietary entity, by name M/s.Majestic Impex, Pudukottai/Saibudeen as well as the authorised representative of a proprietary entity by name M/s.SSP Enterprises/Senthil Jaganathan. According to the petitioner, there were certain mistakes committed by the suppliers of the imported goods, on account of which, the consignment under Bill of Entry No.4565925 dated 06.09.2011 imported by SSP Enterprises was found to contain undeclared as well as short declared goods. The aforesaid consignments were seized and enquiry commenced. Along with the offending consignment, other containers had also been seized. This was followed by a search by the Department of Revenue (Intelligence) (DRI) at the residential premises of the petitioner as well as in the premises of the concerned customs broker. Voluminous documents appear to have been seized by the DRI in the course of search.

2. A show cause notice dated 22.12.2011 in terms of Section 28(4) of the Customs Act, 1962 ('Act') was issued by the DRI demanding duty in respect of 84 bills of entry and three Import General Manifests including additional duty on consignments covered by 83 bills of entry already seized.

3. On 19.04.2012, the petitioner sought copies of various documents including copies of the seized documents to enable it to furnish its reply. The request was rejected by the Appraiser of Customs on 12.10.2012, following which, on 19.10.2012, the Commissioner of Customs issued summons for personal hearing. The issue of summons even prior to the furnishing of the material sought, was challenged in W.P.No.29526 of 2012 and W.P.No.29833 of 2012 by the petitioner in his personal capacity as well as in the capacity as power of attorney holder of Majestic Impex, respectively. Initially, only the Commissioner of Customs was arrayed as respondent in both the Writ Petitions. However, in W.P.No.29526 of 2012, the Additional Director General, Directorate of Revenue Intelligence was impleaded by this Court vide order dated 24.10.2019 in WMP No.29666 of 2019. Notice was issued and an order of interim injunction granted in W.P.No.29526 of 2012 on 31.10.2012. W.P.No.29833 of 2012 filed by the petitioner as authorised signatory of Majestic Impex came to be dismissed by a learned single Judge of this Court on 07.11.2012 on the ground that only summons for personal hearing was challenged by the petitioner, who had not chosen to challenge the show cause notice dated 22.12.2011 that constituted the basis of the proceedings.

4. On 25.07.2013, this Court dismissed the Miscellaneous Petitions in M.P.No.1 and 2 of 2012 in W.P.No.29526 of 2012 on the ground that though

notice through Court as well as private notice had been ordered on 04.07.2013, no steps had been taken and neither was batta paid. The injunction as against summons for personal hearing dated 19.10.2012 was thus in force between the period 31.10.2012 and 25.07.2013, a period of 268 days. Pleadings were thereafter completed in W.P.No.29526 of 2012, that ultimately came to be disposed on 13.12.2019 by a learned single Judge of this Court directing the supply by the respondents to the petitioner of all documents, both relied upon as well as not relied upon, on or before 31.12.2019, and the completion of adjudication thereafter.

5. While this is so, the petitioner in his individual capacity again approached this Court in W.P.No.899 of 2013, arraying both the Commissioner of Customs and Additional Director General (Intelligence) as respondents, and seeking a quash of proceedings dated 12.10.2012 in which the Appraiser of Customs had rejected the request for supply of documents and for a direction to the Commissioner of Customs to furnish all documents sought for by the petitioner. This Writ Petition was disposed on 22.12.2014. This Court painstakingly tabulated all documents in issue and issued directions to the petitioner to obtain the same from the respondents within a period of three weeks from date of receipt of a copy of that order. The petitioner was directed to submit his explanation to show cause notice dated 22.12.2011 within a

period of four weeks thereafter and the respondents directed to complete the adjudication after conducting a personal hearing.

6. The petitioner and the respondents have been in communication thereafter in regard to the supply of the documents. I specifically refrain from adverting to the details of the documents seized, supplied or sought for, since this is an exercise in fact finding that I am not inclined to undertake in exercise of powers under Article 226 of the Constitution of India.

7. Suffice it to say that the stand of the Department, both Customs and DRI, appear to have been that not all documents as sought for were available with them and that what was available had already been supplied. This was objected to by the petitioner on various occasions reiterating his request for the documents.

8. Pertinently, when W.P.No.899 of 2013 came to be disposed on 22.12.2014, neither the petitioner, though represented by the same learned counsel throughout the proceedings, nor learned Standing Counsel for the Customs Department thought it fit to bring to the notice of the Court, the pendency of W.P.No.29526 of 2019 between the same parties and addressing, substantially, the same cause of action. Prior to disposal of W.P.No.29526 of 2019 finally on 13.12.2019, the matter had, in fact, come up before me on some occasions. I had impleaded the DRI vide order dated 24.10.2019 in WMP

No.29666 of 2019 in view of the categoric assertion of the Customs Department to the effect that the documents sought for by the petitioner had been seized by the DRI and were lying only with then and thus it was only the DRI, if at all, that could furnish copies of the same to the petitioner. Even before me, there was much back and forth by the parties on what was available, what had been sought for and what had already been supplied. In order dated 13.12.2019, the learned single Judge reiterated the directions in order dated 22.12.2014, fixing a specific time schedule for the collection of the documents by the petitioner, filing of reply to show cause notice, completion of enquiry and adjudication thereof. At paragraph 14, the learned Judge reserves the right of the petitioner to the defence raised regarding abatement of show cause notice in the light of Section 28(9) of Customs Act stating that the same would be decided by the first respondent.

9. On 23.12.2019, the petitioner writes to the Additional Director General, DRI again reiterating the request for supply of documents and materials and seeking a confirmation as to when he is to appear before the Authority for collection of the same. On 31.12.2019, the DRI states that some of the documents sought for and ordered to be given by the Court are unavailable and some were with the Additional City Civil Court, Chennai as part of the records before the Special Judge for CBI Cases and would be

supplied *'as and when made available to this Directorate'*. Some of the documents were supplied.

10. Again I refrain from adverting to the detailed description of the documents stated to be unavailable and those that were supplied as this is not an exercise I am inclined to undertake in a Writ Petition. The petitioner responded on 31.12.2019 raising various objections and again alleging that several of the documents seized had not been supplied. It is in this background that the petitioner has filed the present Writ Petition on 03.01.2020 seeking Writ of Certiorari quashing show cause notice dated 22.12.2011.

11. It is relevant to state that in spite of the checkered history of this matter from 2012 when the first two Writ Petitions were filed, till now, it is only in this Writ Petition that the petitioner seeks a quash of the show cause notice dated 22.12.2011.

12. Notice was ordered in this Writ Petition on 08.01.2020 and on 20.01.2020, the learned Panel Counsel appeared for the DRI agreed to supply the documents to the petitioner. On 28.01.2020, a representation was made that the concerned official of the DRI had met with an accident and extension of time was sought. On 04.02.2020 some records were produced and after examination of what had been directed to be supplied and what had, in fact, been furnished, the following order was passed by me:

Notice was accepted in this matter on 08.01.2020, when Mr.V.Sundareswaran, learned Senior Panel Counsel sought some time to file written instructions/counter. When the matter came up on 20.01.2020, no counter was filed. However, since the Directorate of Revenue Intelligence had set out their comments/replies to the request for various documents, both relied and un-relied in communication dated 31.12.2019, this Court accepted Mr.Sundereswaran's request for a weeks' time to furnish two sets of the documents sought for and as set out under Serial No.1 to 5 and (a) to (d) of the aforesaid communication. The matter was listed on 28.01.2020 'for compliance', when Mr.Sundereswaran sought time on the ground that the Officer concerned had met with an accident.

2. Three (3) sets of Documents are filed today. All relied upon material barring those in serial Nos.1 and 2 are stated to have been filed. Un-relied documents at serial No. (a), (b) & (c) are stated to be unavailable. Document at serial no.(d) is stated to be available but has not been filed. Adverse inference is thus drawn in this regard. The aforesaid is recorded.

3. Let the petitioner verify and confirm the same.

4. List on 12.02.2020.

13. On 12.02.2020, the petitioner filed a verification report in regard to the documents sought for, supplied and yet pending supply. Pleadings were thereafter completed in the Writ Petition by way of counter and rejoinder and the matter taken up for final hearing on 10.03.2020 and finally on 20.07.2020. On 20.07.2020, I had expressed my mind to the effect that I was not inclined to examine the factual position in regard to supply of documents since evidently this is a very vexed area involving disputed facts. It appears very clear to me that the parties will never ever reach a position of total agreement and understanding with regard to the supply of documents sought. However, in my view, this aspect of the matter need not delay final disposal of these proceedings considering that the show cause notice impugned is 22.12.2011

and the main ground canvassed related to the expiry of limitation and consequent abatement of the notice. This is a legal issue that requires and involves only the perusal of admitted facts.

14. The sequence of dates and events set out above is admitted by both parties, barring of course, details relating to the supply documents, viz. what has been sought for and supplied thus far. I thus eschew all references to the documents from this stage onwards and proceed solely on the basis of the dates and events that have transpired on the dates, to decide the legal aspect of abatement of show cause notice since this is a jurisdictional fact, amenable to Article 226 of the Constitution of India.

15. The argument of the petitioner hinges upon the provisions of Section 28(9) of the Customs Act, that reads as follows:

> *SECTION 28. Recovery of duties not levied or not paid or short- levied or short-paid or erroneously refunded. --*
>
> *(1) Where any duty has not been levied or has been short-levied or erroneously refunded, or any interest payable has not been paid, part-paid or erroneously refunded, for any reasonother than the reasons of collusion or any wilful mis-statement or suppression of facts--*
>
> *(a) .....*
>
> *(9) The proper officer shall determine the amount of duty or interest under sub-section (8)-,*
>
> *(a) within six months from the date of notice, where it is possible to do so, in respect of cases falling under clause (a) of sub section (1);*
>
> *(b) within one year from the date of notice, where it is possible to do so, in respect of cases falling under sub- section(4).*
>
> *(10) xxxxxxx*
> *(11) xxxxxxx*
> *Explanation 1, 2, 3 xxxxx*

W.e.f. 29/03/2018, Sub-section (9) of Section 28 has been amended and a new Sub-section (9A) alongwith explanation 4 has been inserted.

Amended provisions are reproduced as under:

(9) The proper officer shall determine the amount of duty or interest under sub-section (8)-

(a) within six months from the date of notice, in respect of cases falling under clause (a) of sub-section (1);

(b) within one year from the date of notice, in respect of cases falling under sub-section (4).

Provided that where the proper officer fails to so determine within the specified period, any officer senior in rank to the proper officer may, having regard to the circumstances under which the proper officer was prevented from determining the amount of duty or interest under sub-section (8), extend the period specified in clause (a) to a further period of six months and the period specified in clause (b) to a further period of one year:

Provided further that where the proper officer fails to determine within such extended period, such proceeding shall be deemed to have concluded as if no notice had been issued.

16. The customs department initially anticipated that the petitioner would seek the benefit of the provision as amended on 29.03.2018, which omits the phrase *'where it is possible to do so'*. However, by virtue of an amendment in 2020 it was clarified that the 2018 amendment was prospective, operating only with effect from 01.04.2018. Both learned counsel before me concur upon this position. Thus, the admitted legal issue to be decided is whether impugned notice dated 22.12.2011 is barred by limitation by application of Section 28(9) as it stood prior to its amendment in 2018.

17. Again there is no dispute on the factual position that the determination of duty or interest under Section 28(8) has not been done within six months or one year as stipulated under Section 28(9) (a) or (b). The only

aspect that remains is to determine whether it would have been *'possible'* for the respondents to complete such determination within the time frame fixed or whether they had been prevented from doing so by reason of an impediment or bar, justifying the elapse of time from 22.12.2011 till date excluding the period 31.10.2012 to 25.07.2013, that is, eight (8) years, nine (9) months and counting.

18. Admittedly, there is no bar, legal or otherwise that stood in the way of completion of adjudication. The interim injunction granted in W.P.No.29833 of 2012 was in force between 31.10.2012 and 25.07.2013 only (268 days). In any event, the Miscellaneous Petitions had come to be dismissed and the injunction vacated on 25.07.2013 for the reason that no notice had been served upon the respondents by the petitioner, either privately or by service through Court. Thus the existence of the injunction between 31.10.2012 and 25.07.2013 was itself not within the knowledge of the respondents and they could well have proceed with the matter.

19. As regards what would construe a reasonable period for completion of proceedings where no time period or limitation had been set out in the relevant statute, Courts have held that such proceedings should be completed within a reasonable period, also taking note of the scheme of limitation prescribed in other provisions in that statute, where relevant. In *Bhattinda*

District Cooperative Milk P. Union Ltd. (217 ELT 325), the Hon'ble Supreme Court considered what would be a reasonable period for reopening of an assessment under the Punjab General Sales Tax Act, 1948. Section 21 of that Act had not fixed any period of limitation for completion of the re-assessment. However, the Court applying the well settled proposition that where no period of limitation have been prescribed, the Statutory authority must exercise jurisdiction within a reasonable period took a cue from the periods of limitation prescribed for revisional jurisdiction, being three years, concluding that a reasonable limitation for completion of the re-assessment would be a period of five years. In that case, since the notice itself had been issued after a period of five and half years, it was held to be invalid.

20. In *J.M.Baxi & Co., V. UOI* (336 ELT 285), a Division Bench of this Court considered the validity of an order of adjudication passed after eight years of discharge of cargo and five years after issuance of a show cause notice. At paragraph 17, the Bench states as follows:

> ***17.*** *In the order of adjudication dated 7-1-2000, there is nothing to indicate as to what transpired from 23-5-1995 up to 7-1-2000, except for two dates. One is a letter dated 23-10-1999 where the appellant sought an injury to be inflicted upon them voluntarily, reminding the Department of the pendency of the show cause notice. The next date is 4-1-2000 when a personal hearing took place. Therefore, the order of adjudication certainly had not taken place within a reasonable period. Though the statute does not prescribe a period of limitation for passing an order of adjudication, the law is well settled that anything in respect of which no period of limitation is prescribed, should be done at least within a reasonable time. What is reasonable time, would depend upon the facts and circumstances of each case. In cases of this nature, where the weight of the cargo discharged by the vessel of a Steamer Agent is questioned, it is not*

possible for a Steamer Agent to defend themselves against the show cause notice long after the vessel had sailed. Therefore, the third question of law is also be answered in favour of the appellant.

21. In *Shiv Kripa Processors P. Ltd. V. UOI* (362 ELT 773), a Division Bench of the Gujarat High Court considered the delay in issuance of show cause notice where the matter had been consigned to a 'call book' on the basis that the matter had been pending before a higher forum. The notice in that case had been issued on 22.08.2002 and the order-in-original had been passed on 08.03.2017, since the notice had been relegated to the call book in the interim period. At paragraph Nos.10 to 12, the Bench states as follows:

10.We have heard learned counsels for the parties and perused the documents on record. The undisputed aspect that emerged from the proceedings would unequivocally indicate that notice dated 22.8.2002 did not result into any order for quite sometime and as per say of respondent, it was consigned to the call book as per the circulars prevalent. The authority appeared to have proceeded with broad aspect of the matter that non-receipt of the said notice cannot be said to be established by the noticee and based thereupon, recording findings that concerned authorized person of the petitioner Company, who also is the signatory to this petition, did receive the notice and therefore, it cannot be in any manner correct on the part of the petitioners to say that there was no knowledge of existence of show cause notice dated 22.8.2002. We are of the view that this contention needs to be examined in light of the principles underlying the law, which is by now settled that inordinate delay in adjudication results into denial of principles of natural justice and that proposition cannot be said to be nonest in the present proceedings. The receipt of notice dated 22.8.2002 and findings recorded thereon would pale into insignificance, if the same is to be viewed in light of observations of the Court in case of Siddhi Vinayak Syntex Pvt. Ltd (supra), Alidhara Textile Engineers Ltd. (supra) and other decisions cited as bar.

11.The ground of alternative remedy is also does not impress this Court in any manner, as there is clear violation of principles of natural justice, which cannot be overlooked by any authority, therefore, this ground is also not available to respondent.

12.Learned counsel for the respondent attempted to develop the ground for resisting this petition based upon plea of prejudice. We C/SCA/18235/2017 JUDGMENT are of the view that said ground would also not be available to

the respondent, as notice dtd 22.8.2002 had not been acted for long long period of 17 years, that in itself is sufficient to accept and justify the plea of prejudice without any further probing into the matter. The resurrection of notice dated 22.8.2002 assuming for the sake of convenience without admitting that was admittedly after subsequent notice, then also, in view of established principles of law and provisions of statute, the said resurrection would be not permissible in light of decisions cited hereinabove.

Both the notice and order-in-original were quashed as being violative of principles of natural justice.

22. In *Premier Ltd. V. UOI* (W.P.No.12780 of 2016 dated 13.02.2017), a Division Bench of the Bombay High Court considered a challenge to the show cause – cum- demand notice dated 22.07.1991, in response to which personal hearings were fixed only in 1997. The Court held that such delay would vitiate the validity of the notice itself holding at paragraph 9 that the power to issue a show cause notice carries with it the responsibility to adjducate upon it promptly.

23. Reliance placed on the decision of the Punjab and Haryana High Court in *M/s.Harkaran DassVedpal V. Union of India &Ors.* (CWP No.10889 of 2015 dated 22.07.2019)) is distinguished by the revenue on the ground that the Court had applied the amended provisions of Section 28(9) which would not be applicable in the present case. This distinction is well-founded and this decision will not advance the case of the petitioner.

24. As regards the interpretation of the term *'possible'* in the provision, the following decisions come to aid.

25. In *Siddhi Vinayak Syntex Pvt. Ltd. V. Union of India* (352 ELT 455 (Guj.), a Bench of the Gujarat High Court considered a challenge to a show cause notice issued under Section 11A of the Central Excise Act, which is in pari materia with Section 29(8) of the Customs Act. The elapse of time between issue of SCN and passing of orders in that case was around fifteen (15) years. While accepting the challenge and quashing the impugned show cause notice as well as order, this is what the Bench says:-

> *23. Insofar as the show cause notice in the instant case is concerned, the same has been issued under section 11A of the Act. Proceedings under section 11A of the Act are adjudicatory proceedings and the authority which decides the same is a quasi-judicial authority. Such proceedings are strictly governed by the statutory provisions. Section 11A of the Act as it stood at the relevant time when the show cause notice came to be issued, provided for issuance of notice within six months from the relevant date in ordinary cases and within five years in case where the extended period of limitation is invoked. Section 11A thereafter has been amended from time to time and in the year 2011, various amendments came to be made in the section including insertion of sub-section (11) which provides that the Central Excise Officer shall determine the amount of duty of excise under sub-section (10) -*
>
> *"(a) within six months from the date of notice where it is possible to do so, in respect of cases falling under Sub-section (1);*
>
> *(b) within one year from the date of notice, where it is possible to do so, in respect of cases falling under Sub-section (4) or sub-section (5)."*
>
> *24. Thus, with effect from the year 2011 a time limit has been prescribed for determining the amount of duty of excise where it is possible. It cannot be gainsaid that when the legislature prescribes a time limit, it is incumbent upon the authority to abide by the same. While it is true that the legislature has provided for such abiding by the time limit where it is possible to do so, sub-section (11) of section 11A of the Act gives an indication as to the legislative intent, namely that as far as may be possible the amount of duty should be determined within the above time frame, viz. six months from the*

date of the notice in respect of cases falling under Sub-section (1) and one year from the date of the notice in respect of cases falling under sub-section (4) or sub-section (5). When the legislature has used the expression "where it is possible to do so", it means that if in the ordinary course it is possible to determine the amount of duty within the specified time frame, it should be so done. The legislature has wisely not prescribed a time limit and has specified such time limit where it is possible to do so, for the reason that the adjudicating authority for several reasons may not be in a position to decide the matter within the specified time frame, namely, a large number of witnesses may have to be examined, the record of the case may be very bulky, huge workload, non-availability of an officer, etc. which are genuine reasons for not being able to determine the amount of duty within the stipulated time frame. However, when a matter is consigned to the call book and kept in cold storage for years together, it is not on account of it not being possible for the authority to decide the case, but on grounds which are extraneous to the proceedings. In the opinion of this court, when the legislature in its wisdom has prescribed a particular time limit, the CBEC has no power or authority to extend such time limit for years on end merely to await a decision in another case. The adjudicatory authority is required to decide each case as it comes, unless restrained by an order of a higher forum.

26. Equally in this case, I am of the view that no proper or justifiable explanation has been offered by the revenue for the delay that has been occasioned.

27. In *Sanghvi Reconditioners Pvt. Ltd. V. Union of India* (2018 (12) GSTL 290) , a Division Bench of the Bombay High Court considered the delay of fifteen (15) years from issuance of a show cause notice and thirteen (13) years after a hearing for fresh proceedings had been initiated by the revenue. This was also a case where the proceedings had been consigned to the call book. The petitioner in that matter succeeded on the ground that the inordinate delay had not been justified by the revenue.

28. In *Transworld Shipping Services Pvt. Ltd. V. Government of India* (381 ELT 178) a learned single Judge of this Court, and in *Surendralal Girdharilal Mehta V. Union of India & Ors.* (W.P.No.322 of 2015 dated 17.05.2018) the Calcutta High Court once again reiterated the settled position that an authority exercising power under the Statute can engage in an action that has the effect of disturbing the rights of a citizen only within the time stipulated and where such limitation was not stipulated, within a reasonable time.

29. In support of the argument that the challenge to the 2012 show cause notice in the present Writ Petition filed in 2020, is hit by laches and delay, learned Standing Counsel for the Customs Department relies on the following decisions:

i) New Delhi Municipal Council V. Pan Singh and Ors. (AIR 2007 SC 1365)

ii) State of Rajasthan V.D.R.Lakshmi((1996) 6 SCC 445)

iii) Chairman U.P. Jal Nigam V. Jaswat Singh ((2006) 11 SCC 464).

30. In the aforesaid decisions, the Hon'ble Supreme Court holds that though there is no period of limitation prescribed for filing a Writ Petition under Article 226 of the Constitution of India, a Writ Petition ordinarily should be filed within a reasonable time.

31. The fact that the petitioner has challenged the SCN only now, in 2020, only indicates to me that the petitioner fully intended to comply with and respond to notices and participate in adjudication proceedings only repeatedly requesting for relied upon and other materials.

32. It is unnecessary to state that an assessee is entitled to all documents, both relied upon as well as unrelied upon including those that were seized in the course of search, in order to enable it to respond to the show cause notice. This is not an unreasonable request. Thus the elapse of time from 2013 till January, 2020 when the show cause notice was challenged does not, in my view, indicate delay and there is no laches on the part of the petitioner to have filed the present Writ Petition challenging the show cause notice.

33. Relying on the decision in *Commissioner of Sales Tax, Maharashtra V. Vidarbha Automobile* (W.P.No.1730 of 1991 dated 24.08.1992), the proposition advanced by the learned Standing Counsel for the Customs Department is that the prescription for limitation is only directory and not mandatory. As far as this argument is concerned, I believe that that the same is superfluous. The use of the phrase '*where it is possible to do so'* by itself extends some elasticity or flexibility to the Department in the matter of completion of proceedings. Thus an argument on whether the time limit prescribed is mandatory or directory is misconceived, since such argument

would be relevant only where the timeline was fixed to begin with. Only in such circumstances would the Courts be inclined to consider whether the fixed time line was mandatory or directory reading into the same, some flexibility, in appropriate circumstances.

34. The other argument advanced relates to the conduct of the petitioner in the intervening period. The petitioner has, no doubt, been making repeated requests for documents, approaching this Court, four times in all, seeking intervention in the matter. However, in the narration of facts and circumstances as above, I thus find nothing amiss in the conduct of the petitioner.

35. This is a matter where the Customs Department has clearly been remiss in not proceeding with the enquiry and completing the adjudication in time, missing the bus altogether. The impugned show cause notice dated 22.12.2011 is quashed and this Writ Petition allowed. No costs. Connected Miscellaneous Petition is closed.

21.08.2020

Index:Yes/No
Speaking/non-speaking order
Sl

To

1. The Commissioner of Customs
   (Seaport-Exports)
   Customs House, Rajaji Salai,
   Chennai – 600 001.

2. The Additional Director General
   Directorate of Revenue Intelligence
   South Zonal Unit, 27, Adarsh Towers,
G.N.Chetty Road, T.Nagar,
   Chennai – 600 017.

Dr.ANITA SUMANTH,J.

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