

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2026

CORAM

WEB COPY

THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

**WP No. 15037 of 2023
and WMP No.14562 of 2023**

Shri Jitendra Kumar Jain
No.18, 3rd Floor,
Balaji Apartment,
Kondal Iyer Street,
Chennai- 600 079.

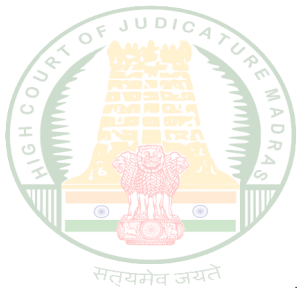
..Petitioner(s)

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, pleased to issue a Writ of 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 28.1.2023 issued in terms of Sec. 28 (4) of the Customs Act, 1962 read with Section 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 30.3.2023.



WEB COPY

WP No. 15037 of 2



For Petitioner(s):

Mr.B.Sathish Sundar
for Mr.S.Ramachandran

For Respondent(s):

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

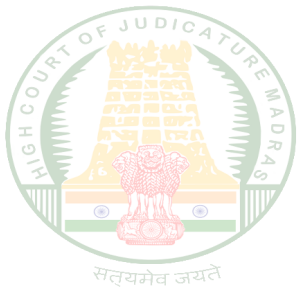
ORDER

The present Writ Petition is filed for a Writ of Mandamus, forbearing the respondent from conducting any adjudication in 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 28.1.2023 issued in terms of Sec. 28 (4) of the Customs Act, 1962 read with Section 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 30.3.2023.

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.



WEB COPY

WP No. 15037 of 2



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.

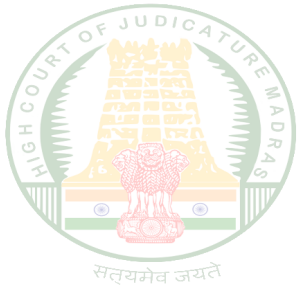
17-04-2026

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. 15037 of 2



MOHAMMED SHAFFIQ, J.

jv

WP No. 15037 of 2023

17-04-2026

1/3