

Shahida Akbar vs Central Board of Indirect Tax and Customs

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Court : Kerala

Decided On : Jan-11-2023

Judge : Honourable Mr. Justice Gopinath P.

Appeal No. : WP(C)/42691/2022

Appellant : Shahida Akbar

Respondent : Central Board of Indirect Tax and Customs

Judgement :

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT THE HONOURABLE MR. JUSTICE GOPINATH P.
WEDNESDAY, THE 11TH DAY OF JANUARY 2023 / 21ST POUSHA,
1944 PETITIONER: SHAHIDA AKBAR AGED 42 YEARS, W/O AKBAR,
KOTTATHARA MAYINKANAKATH HOUSE, KANNAMKULAM P.O,
MALAPPURAM DISTRICT, PIN - 676 507. BY ADV P.V.JEEVESH
RESPONDENTS:

1 CENTRAL BOARD OF INDIRECT TAX AND CUSTOMS, THROUGH
CHAIRMAN, NORTH BLOCK, NEW DELHI - 110 001. 2 ADDITIONAL
COMMISSIONER OF CUSTOMS, AIR CUSTOMS, COCHIN
INTERNATIONAL AIRPORT, 3 SUPERINTENDENT OF CUSTOMS,

AIR INTELLIGENCE UNIT, COCHIN INTERNATIONAL AIRPORT, 4
SUPERINTENDENT OF CUSTOMS(ADMN) COCHIN INTERNATIONAL
AIRPORT, BY ADVS. SMT.PREETHA S. NAIR, SC, CENTRAL BOARD
OF EXCISE AND CUSTOMS (SC-2094)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 11.01.2023, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

JUDGMENT

The petitioner has approached this Court being aggrieved

by the fact that the petitioner has been served with Ext.P4 notice proposing to sell certain gold, which had been seized from the petitioner by the customs authorities. It is submitted that the adjudication pursuant to Ext.P2 show cause notice has not yet been completed and if the gold seized from the petitioner is sold before the adjudication is completed, the petitioner will be put to serious prejudice, injury and hardship.

2. Adv. Preetha S Nair, the learned counsel appearing for

the respondents would submit that no proceedings will be taken to sell the gold without completing the proceedings for adjudication. Taking note of the submission of the learned counsel for the

respondents, this writ petition is disposed of directing that no steps shall be taken to sell the gold seized from the petitioner till adjudication proceedings in furtherance of Ext.P2 show cause notice are completed. It is also made clear that any further steps for sale of the gold will be taken only after further notice is issued to the petitioner and after the adjudication is completed.

Sd/- GOPINATH P. JUDGE DK APPENDIX OF WP(C) 42691/2022 PETITIONER
EXHIBITS Exhibit P1 THE TRUE COPY OF THE SEIZURE MEMO DATED
31.01.2022 Exhibit P2 THE TRUE COPY OF THE SHOW CAUSE NOTICE,
DATED 7.07.2022 Exhibit P3 THE TRUE COPY OF THE REPLY NOTICE,

DATED NIL Exhibit P4 THE TRUE COPY OF THE NOTICE DATED 27.10.2022
ISSUED SECTION 150 OF THE CUSTOMS ACT BY THE 4TH RESPONDENT

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