

WRIT PETITION No. 1431 OF 2018.

Pralhad Namamal Setia. ... PETITIONER.

VERSUS

1.Commissioner of Customs (P),
Lucknow and others. ... **RESPONDENTS.**

Mr.Y.S. Gorle, Advocate for the Petitioner.
Mr. S.N. Bhattad, Advocate for Respondent Nos. 1 and 2.
Mr.A.A. Madiwale, A.G.P. for Respondent Nos. 3 and 4.

**CORAM : NITIN JAMDAR AND
ANIL L. PANSARE, JJ.**

DATE : 28 FEBRUARY 2022.

P.C.

The learned Counsel for the Petitioner informs that the Petitioner is no more and seeks time to bring his legal heirs on record.

2. The learned Counsel for Respondent Nos. 1 and 2 states that not only the petition is abated, but, even otherwise the same ought not to be considered on merits.

3. The Petitioner has challenged recovery/demand notice dated 18 January 2018 issued by the Tahsildar, Nagpur. The Tahsildar, Nagpur has issued the demand notice and called upon the Petitioner to pay an amount of Rs. 20,00,000/- to the Assistant Commissioner, Customs, Varanasi. The Tahsildar has issued this notice in the light of the communication received from the Assistant Commissioner, Customs, Varanasi dated 20 November 2017.

4. As regards the communication issued by the Assistant Commissioner, Customs, it was pursuant to the orders passed by the Commissioner, Customs, Lucknow dated 30 December 2015. By this order the Petitioner was held liable to pay the custom dues. The learned Counsel for Respondent Nos. 1 and 2 is right in contending that unless the order dated 30 December 2015 passed by the Commissioner, Customs, Lucknow is set aside, the recovery pursuant to the same cannot be obstructed. To challenge the order of the Commissioner, Customs, Lucknow, the petition if at all maintainable, will not be maintainable in this Court. As regards the Petitioner's knowledge of the orders passed by the Commissioner, Customs, Lucknow the order was communicated to the Petitioner.

5. Therefore, we are not inclined to interfere with the orders passed by the Tahsildar, apart from the position that the petition has abated.

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6. Since there is an established liability of Rs.20,00,000/-, pursuant to the attachment notice issued by the Respondent, the amount of Rs. 4,00,000/- deposited in this Court pursuant to the orders dated 19 March 2018, is permitted to be withdrawn by Respondent Nos. 1 and 2.

7. Writ Petition is accordingly disposed of.

(ANIL L. PANSARE, J)

(NITIN JAMDAR, J)

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