

Trimos Metrology (I) Pvt. Ltd.	}	Petitioner
versus		
The Union of India and Ors.	}	Respondents

Mr. Pradeep S. Jetly for the Respondents.

DATED :- MARCH 5, 2015

This Writ Petition under Article 226 of the Constitution of India seeks a direction to the Respondents to abide by an order passed by the Commissioner (Appeals) and copy of which is at page 39 of the paper book. This is stated to be the first order passed by the Commissioner on 30th May, 2006, directing that a notice to show cause be issued and thereafter the Petitioner to submit all the relevant documents as called for by the Department. All this was to be completed within 30 days of the date of the order of the Commissioner of Customs (Appeals), Mumbai-I.

2) According to the Petitioner, in terms of this order, all the relevant documents have been submitted and a communication, copy of which is at page 109 of the Appeal paper book and dated 31st July, 2006 is specifically relied upon.

3) The Petitioner's grievance is that despite repeated correspondence, the authorities did not issue the show cause notice and implement the appellate order. Resultantly, the matter was once again taken to the Commissioner of Customs (Appeals). This time the Petitioners were aggrieved by the assessment in three bills of entry dated 21st July, 2009 and 29th June, 2009 made by the Assistant Commissioner of Customs, Group V-C, Air Cargo, Mumbai. Once again the same directions as were issued earlier came to be issued and order in that behalf, copy of which is at page 46 of the Appeal paper book, was passed on 7th April, 2010.

4) The further grievance is that even this order has not been complied with. The Respondents in the reply highlighted the fact that the Petitioner did not submit the relevant documents and information so as to enable them to comply with the appellate orders and it has been pointed out as to how this information was vital and crucial so as to determine the liability.

5) After this Writ Petition was argued for some time and we have perused the memo thereof and the Annexures thereto so also the affidavit in reply and rejoinder, we are of the view that the interest of justice would be served if this Writ Petition is disposed of with a direction that within a period of 4 weeks from the date of receipt of copy of this order a notice to show cause will be issued to the Petitioner and on the basis of the available material with the Department. Thereafter, the Petitioners would be given a personal hearing and a reasoned order shall be passed as expeditiously as possible and in any event within a period of 8 weeks from the date of receipt of the show cause notice. We keep open all contentions of the parties. We note that such an arrangement that we have carved out in the peculiar facts and circumstances of the case when the Petitioner has no objection. However, we clarify that we express no opinion on the rival contentions.

(SUNIL P. DESHMUKH, J.)

(S.C.DHARMADHIKARI, J.)