IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE ANIL K.NARENDRAN

TUESDAY, THE 13TH DAY OF OCTOBER 2015/21ST ASWINA, 1937

WP(C).No. 17435 of 2005 (A)

PETITIONER:

KUNJIKOYA VALLANA KUNNUMMAL
VOT HOUSE, KATTUPARA, KOZHIKODE.

BY ADVS.SRI.SUNNY VARGHESE
SRI.P.A.AUGUSTIAN

RESPONDENTS:

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1. CHAIRMAN,
   COCHIN PORT TRUST, WILLINGDON ISLAND, KOCHI-682009.

2. THE COMMISSIONER OF CUSTOMS,
   CUSTOM HOUSE, WILLINGDON ISLAND, KOCHI-682 009.

3. DEPUTY COMMISSIONER OF CUSTOMS (UB),
   CUSTOM HOUSE, WILLINGDON ISLAND, KOCHI-682 009.

R1 BY ADV. SRI.ABRAHAM JOSEPH MARKOS
ADV. SRI.BINU MATHEW
ADV. SRI.TOM THOMAS (KAKKUZHIYIL)
ADV. SRI.ISAAC THOMAS
R2 & 3 BY ADV. SRI.JOHN VARGHESE,SC,CEN.BOARD OF EXCISE

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 13-10-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX IN W.P.(C)No.17435/2005

PETITIONER'S EXTS:

EXT.P1:	COPY OF BILL OF LADING.
EXT.P2:	COPY OF AMENDED BILL OF LADING ISSUED ON PETITIONER'S NAME.
EXT.P3:	COPY OF LETTER DT.27.10.2004 FOR AMENDING IGM.
EXT.P4:	COPY OF LETTER DT.8.11.2004.
EXT.P5:	COPY OF ORDER DT.8.12.2004.
EXT.P6:	COPY OF LETTER DT.10.12.2004.
EXT.P7:	COPY OF LETTER DT.17.12.2004.
EXT.P8:	COPY OF ORDER DT.3.1.2005.
EXT.P9:	COPY OF MEMORANDUM IN W.P.(C)No.588 OF 2005.
EXT.P10:	COPY OF ORDER IN W.P.(C)No. 588/2005 DT.14.1.2005.
EXT.P11:	COPY OF MEMORANDUM IN W.A.No.151 OF 2005 DT.17.1.2005.
EXT.P12:	COPY OF ORDER IN W.A.No.151 OF 2005.
EXT.P13:	COPY OF LETTER DT.9.3.2005 TO RESPONDENT NO.2
EXT.P14:	COPY OF LETTER DT.9.2.2005 TO RESPONDENT NO.1.
EXT.P15:	COPY OF LETTER DT.22.2.2005 ISSUED BY RESPONDENT NO.1
EXT.P16:	COPY OF BAGGAGE DECLARATION DT.16.2.2005.
EXT.P17:	COPY OF ORDER DT.28.2.2005 ISSUED BY RESPONDENT NO.2.
EXT.P18:	COPY OF ORDER DT.14.3.2005 ISSUED BY RESPONDENT NO.3.
EXT.P19:	COPY OF STATEMENT GIVEN BY THE PETITIONER ON 14.3.2005.
EXT.P20:	COPY OF BILL NO.12399 DT.18.3.2005.

RESPONDENTS' EXTS:

EXT.R2(A):	COPY OF JUDGMENT DT.14.1.2005 IN W.P.(C)No.588/05 OF THIS COURT.

TRUE COPY

P.S.TO JUDGE

dsn

ANIL K.NARENDRAN, J

W.P.(C.)No.17435 Of 2005

DATED THIS THE 13th DAY OF OCTOBER, 2015

JUDGMENT

The petitioner has approached this Court in this Writ Petition seeking a writ of certiorari to quash Ext.P15 order dated 22.2.2005 issued by the Traffic Manager of the Cochin Port Trust and Ext.P18 order dated 14.3.2005 of the Deputy Commissioner of Customs (UB), Kochi and seeking a writ of mandamus commanding the Cochin Port Trust, the 1st respondent herein, to assess the demurrage charges in graduated scale as applicable to goods detained by the Commissioner of Customs, Kochi, the 2nd respondent herein, for the period upto 5.1.2005, the date of filing of Ext.P9 Writ Petition and to waive the demurrage for the remaining period as a special case with consequential orders for refund together with appropriate interest. The petitioner has also sought for a writ of mandamus commanding the 2nd and 3rd respondents to assess customs duty as per the provisions of the Baggage Rules, as applicable to Non-resident Indians (NRIs) who avail Transfer of Residence benefit, with consequential orders for refund together with appropriate interest.

2. Going by the averments in the Writ Petition, the petitioner who was employed in Gulf countries decided to bring his used household items as unaccompanied baggage by availing Transfer of Residence benefit available to NRIs. Since the container for transporting the household items were not readily available with the shipping agency, the petitioner entrusted his household items to his friend Sri.Abdul Aziz and requested him to arrange its shipment to India. However, due to an inadvertent mistake, the shipping agent at the port of loading issued Ext.P1 Bill of Landing (B/L) dated 11.9.2004 showing the said Abdul Aziz as the shipper and one Saji Hameed as the consignee. When the petitioner approached the clearing agent at Cochin Port he was informed the necessity of obtaining an amended B/L in his name. The petitioner approached the shipping agent at the port of loading and obtained Ext.P2 amended B/L dated 11.9.2004. With the amended B/L the petitioner approached the shipping agent M/s.Patvolk at Cochin Port, who submitted Ext.P3 request dated 27.10.2004 before the 2nd respondent for amending the cargo

particulars in the Import General Manifest (IGM). Later, the petitioner has also submitted Ext.P4 request dated 8.11.2004 before the 2nd respondent to amend the cargo particulars in the IGM in order to clear the cargo in his name. However, the said request was rejected by the 2nd respondent by Ext.P5 communication dated 8.12.2004, on the ground that the serial numbers of both Bs/L are different. The petitioner submitted Ext.P6 representation dated 10.12.2004 before the 2nd respondent, which was followed by Ext.P7 representation dated 17.12.2004. But the 2nd respondent issued Ext.P8 communication dated 3.1.2005 rejecting the request for amending the consignee's name and address against L.No.72 of IGM No.4083/2004, on the ground that there are no indication available in Ext.P1 B/L to prove that the shipped goods are the personal effects of the petitioner. Further, the office of the 2nd respondent is not aware of the identity of M/s.Abdul Aziz and Saji Hameed and hence the authenticity of the letter obtained from Sri.Saji Hameed could not be verified.

3. The petitioner had approached this Court in W.P.(C)

No.588 of 2005, seeking a writ of mandamus commanding the 2nd respondent herein to amend B/L in his name and to allow him to clear the items on payment of customs duty applicable. In Ext.P9 Writ Petition, the petitioner has also sought for a writ of mandamus commanding the 2nd respondent herein to issue detention certificate for the entire period of delay for claiming concession on demurrage charges and to direct the 2nd respondent herein to bear the demurrage charges for the delay. The said Writ Petition ended in dismissal vide Ext.P10 judgment dated 14.1.2005, without prejudice to the right of the petitioner to prefer an appeal against Ext.P8 order under Section 128 of the Customs Act. The said judgment was under challenge in W.A.No.151 of 2005.

4. Ext.P11 Writ Appeal was disposed of vide Ext.P12 judgment of the Division Bench of this Court dated 7.2.2005. Before the Division Bench, it was submitted on behalf of the petitioner herein that, he is prepared to pay the requisite customs duty and also execute a bond for the amount equivalent to the value of the goods to indemnify the Department, in the

event of any claim being made by M/s.Abdul Aziz and Saji Hameed, whose names were shown in Ext.P1 B/L. Further, the petitioner is prepared to give up his claim for demurrage charges from the 2nd respondent herein, for the period during which the goods have been lying in the Port. A memo to that effect was also filed before this Court. After considering the rival submissions, the Division Bench held that, the 2nd respondent herein has not stated any cogent reasons as to why the IGM cannot be amended, as requested by the petitioner herein, and in that view of the matter, Ext.P8 order passed by the 2nd respondent herein cannot be sustained. In the result, the Writ Appeal was disposed of, directing the 2nd respondent to amend the IGM in terms of the amended B/L issued by the port of loading and release goods to the petitioner herein on payment of customs duty, demurrage charges, etc., on the petitioner furnishing bank guarantee for an amount equivalent to the value of the goods.

5. As regards the demurrage charges payable to the 1st respondent herein, the petitioner herein was directed to file a

representation detailing the circumstances which have led to the delay in clearing the goods from the Port. If such a representation is filed, within 7 days from the date of receipt of a copy of the judgment, it was directed that the said respondent shall consider the same and pass appropriate orders quantifying the amount of demurrage charges payable by him, within 15 days from the date of receipt of such representation. It was further directed that after quantification of demurrage charges, the 1st respondent herein shall intimate the same to the petitioner herein forthwith. The Division Bench had also made it clear that, if no claim is raised by M/s.Abdul Aziz and Saji Hameed for the goods within three months from the date of its release, the 2nd respondent herein shall release the bank guarantee to the petitioner herein unconditionally.

6. On 9.2.2005, the petitioner submitted Ext.P13 representation before the 2nd respondent, requesting the said respondent to issue detention certificate, in order to claim concession in demurrage charges. The petitioner has also submitted Ext.P14 representation dated 9.2.2005 before the 1st

respondent, requesting that the demurrage charges at reduced rate applicable to baggage items detained by Customs authorities may be charged for the period of delay, as directed by this Court. The said request made in Ext.P14 representation was rejected by the 1st respondent vide Ext.P15 communication dated 22.2.2005, on the ground that, as per the guidelines issued by the Ministry and as per the Scale of Rates, there is no provision for waiver of demurrage charges, as waiver of demurrage charges could be considered only in cases in which the customs has detained the cargo and a certificate to that effect has been issued by the Customs and produced by the consignee with the Port Trust. But, in the case of the petitioner, no detention certificate has been issued by the Customs for considering waiver of demurrage charges. The guidelines issued by the Ministry for waiver/ remission of demurrage charges was also enclosed along with Ext.P15. In Ext.P15, the 1st respondent quantified the demurrage charges payable as on 21.2.2005 at ₹94,301/- and the petitioner was requested to clear the cargo on payment of Port charges.

7. Pursuant of Ext.P12 judgment, the 2nd respondent

allowed amendment of IGM and accordingly, the petitioner filed Ext.P16 International Passenger Baggage Declaration No.558 dated 16.2.2005. The request made by the petitioner in Ext.P13 representation to issue detention certificate was turned down by the 2nd respondent on the ground that, the question of issuance of detention certificate does not arise since the goods were not detained by the Customs. The 2nd respondent has also pointed out that, in Ext.P12 judgment, this Court has not directed the said respondent to issue any detention certificate. Therefore, the petitioner was adviced to approach the office of the 2nd respondent after settling the demurrage issue with the 1st respondent.

8. Alleging import of goods in commercial quantity without import licence, confiscation proceedings were initiated against the petitioner under Section 11(d), (i), (m) and (o) of the Customs Act, 1962, read with Section 3(3) of the Foreign Trade (Development and Regulation) Act, 1992 and he was allowed, vide Ext.P18 order dated 14.3.2005, an option to pay a fine of ₹50,000/- in lieu of confiscation of the goods valued at

₹60,600/-, under Section 125 of the Customs Act, and was also imposed with a penalty of ₹10,000/- under Section 112 of the said Act. In addition to this, a sum of ₹21,634/- was demanded towards customs duty and the petitioner was also asked to execute a bank guarantee equivalent to the value of the baggage items. In addition to this, at the time of clearing the baggage the 2nd respondent charged an amount of ₹1,16,768/- as demurrage charges, vide Ext.P20. It is mainly aggrieved by Exts.P15 and P18, the petitioner is before this Court in this Writ petition seeking various reliefs.

9. The 2nd and 3rd respondents have filed a counter affidavit contending that, in the baggage declaration filed by the petitioner on 16.2.2005 for clearance of personal effects, items were in commercial quantity. The petitioner had admitted vide letter dated 14.3.2005 that, the items brought by him include personal effects of his friends and relatives. Hence the items were confiscated under Section 111(d) of the Customs Act and the petitioner was given an option to redeem the items on payment of redemption fine of ₹50,000/- under Section 125 of the said

Act. He was also imposed a penalty of ₹10,000/- under Section 112 of the said Act. The petitioner remitted the duty, fine and penalty on 21.3.2005 and took delivery of the baggage. The 2nd and 3rd respondents would contend that, the claim for refund of demurrage charges is a subject purely dealt with by the 1st respondent. Since the goods were not detained by the Customs Department, the question of issue of detention certificate does not arise. As regards redemption fine and penalty, the 2nd and 3rd respondents would contend that, Ext.P18 order issued by the 3rd respondent is appealable under Section 128 of the Customs Act and as such the Writ Petition is not maintainable.

10. Heard the learned counsel for the petitioner, the learned Standing Counsel for the 1st respondent and also the learned Senior Standing Counsel for the Central Board of Excise and Customs for the 2nd and 3rd respondents.

11. The pleadings and materials on record would show that, the petitioner is neither the shipper nor the consignee in Ext.P1 B/L. Subsequently, Ext.P1 B/L was amended vide Ext.P2 B/L showing the petitioner as the shipper and consignee.

Thereafter, a request was made before the 2nd respondent for amending the cargo particulars in the IGM, which was turned down in Ext.P5 communication issued by the 2nd respondent on the ground that, the serial numbers of both Bs/L are different. Ext.P5 was followed by Ext.P8 communication in which the request for amending the consignee's name and address against L.No.72 of IGM was turned down on the ground that, there are no indication available in Ext.P1 B/L to prove that the shipped goods are the personal effects of the petitioner. Further the identity of M/s.Abdul Aziz and Saji Hameed and also the authenticity of the letter obtained from Sri.Saji Hameed could not be verified. The petitioner approached this Court in W.P.(C) No.588 of 2005, seeking a writ of mandamus commanding the 2nd respondent to amend the B/L in his name and to allow him to clear the items on payment of customs duty. He has also sought for a writ of mandamus commanding the 2nd respondent to issue detention certificate for the entire period of delay, for claiming concession on the demurrage charges. The said Writ Petition was dismissed by Ext.P10 judgment, without prejudice to the right of the petitioner to prefer an appeal against Ext.P8 order, under Section 128 of the Customs Act.

12. However, by Ext.P12 judgment in W.A.No.151 of 2005, a Division Bench of this Court set aside Ext.P8 order and directed the 2nd respondent to amend the IGM in terms of Ext.P2 B/L and release goods to the petitioner on payment of customs duty, demurrage charges, etc., on the petitioner furnishing bank guarantee for an amount equal to the value of the goods. A reading of Ext.P12 judgment would show that, the petitioner gave up his claim for damage charges from the 2nd respondent, for the period during which the goods have been lying in the port and a memo to that effect was also filed before this Court. It was also submitted before the Division Bench that, the petitioner is prepared to pay the requisite customs duty and also to execute a bond for the amount equal to the value of the goods to indemnify the Department, in the event of any claim being made by M/s.Abdul Aziz and Saji Hameed, whose names are shown in Ext.P1 B/L. As regards the demurrage charges payable to the 1st respondent, the petitioner was directed to file a representation

detailing the circumstances which have led to the delay in clearing the goods from the port and the said respondent was directed to consider the same and pass appropriate orders quantifying the amount of demurrage charges payable. The Division Bench has also made it clear that, if no claim is raised by M/s.Abdul Aziz and Saji Hameed for the goods within 3 months from the date of its release, the 2nd respondent shall release the bank guarantee to the petitioner unconditionally.

13. Pursuant to Ext.P12 judgment, the 2nd respondent allowed amendment of IGM and the petitioner filed Ext.P16 baggage declaration. On the basis of the baggage declaration so made, confiscation proceedings were initiated against him, under the relevant provisions of the Customs Act, read with the Foreign Trade (Development and Regulation) Act, which resulted in Ext.P18 order passed by the 3rd respondent, in which the petitioner was given an option to pay redemption fine in lieu of confiscation of the goods, under Section 125 of the Customs Act and he was also imposed with a penalty of ₹10,000/-, under Section 112 of the said Act. In addition to this, at the time of

clearing the baggage, the 2nd respondent demanded an amount of ₹1,16,768/- as the demurrage charges, vide Ext.P20.

14. In **Board of Trustees of the Port of Bombay v. Indian Goods Supplying Co. [1977 (2) SCC 649]** a Three-Judge Bench of the Apex Court held that, Chapter VII of the Port Trust Act enumerates the powers and functions of the Board. It is the duty of the Board to recover the rates to have a lien on the goods and seize and detain the goods until such rates are fully paid. The Board is empowered to sell the goods if rates are not paid or lien for freight is not discharged. It can also dispose of goods not removed from the premises of the Board within the time limited. Section 65 of the said Act also provides the mode of application of proceeds of the sale. Under Section 66 the Board is entitled to distrain for non-payment rates. The Port clearance shall not be granted till the rates are paid. It is thus a statutory duty of the Board to collect the rates prescribed. The Apex Court held further that, even though the delay in clearing the goods was not due to the negligence of the importer, for which he could be held responsible, yet he cannot avoid the payment of

demurrage as the rates imposed are under the authority of law the validity of which cannot be questioned. The law laid down in Indian Goods Supplying's case (supra) was reiterated by a Three-Judge Bench of the Apex Court in **Trustees of Port of Madras v. Nagavedu Lungi and Co. [1995 (80) ELT 241 (SC)]**. In the said judgment, the Apex Court held that, as regards liability for demurrage charges and other incidental charges by importer-consignee of goods illegally detained in the customs area of the Airport by the Customs Authorities applies to the liability to pay demurrage charges or incidental charges by the exporter-consignor of goods illegally detained in the customs area of the sea-port by the Customs Authorities under the Customs Act, for such goods illegally detained by the Customs Authorities, the fact that they belonged to either the importer-consignee or exporter-consignor does not make any difference. In **Shipping Corporation of India Ltd. v. C.L. Jain Woolen Mills [2001 (5) SCC 345 : 2001 (129) ELT 561 (SC)]** one of the questions that came up for consideration of the Apex Court was as to whether the importer of the goods can be made liable to pay any demurrage/detention charges. A Three-Judge Bench of the Apex Court affirmed its earlier view on the right of the carrier/custodian to collect the demurrage charges. But, in view of the specific directions of the Delhi High Court in the Writ Petition filed by the importer of the goods, challenging the legality of the order of the customs authorities in confiscating the goods and levying penalty and that order having reached finality by dismissal of the Special Leave Petition against the same filed by the Union of India, the Apex Court held that, the liability of the importer to pay the demurrage charges ceases and that question cannot be reopened.

15. In the case on hand, the goods in question were not detained by the Customs Department. The clearing of the goods was delayed due to the mistakes in Ext.P1 B/L. Thereafter, based on the submission made by the petitioner that, he is prepared to pay the requisite customs duty and to execute a bond for the amount equal to the value of goods to indemnify the Department, in the event of any claim being made by the shipper and consignee in Ext.P1 B/L, the Division Bench of this Court by

Ext.P12 judgment disposed of W.A.No.151 of 2005 directing the 2nd respondent to amend the IGM in terms of Ext.P2 B/L and release goods to the petitioner on payment of customs duty, demurrage charges, etc., on the petitioner furnishing bank guarantee for an amount equal to the value of the goods. In Ext.P12 judgment, this Court has also recorded the submission made on behalf of the petitioner that, he is prepared to give up his claim for demurrage charges from the 2nd respondent, for the period during which the goods have been lying in port, and a memo to that effect was also filed before this Court. In that view of the matter, the decision cited in the argument note submitted by the learned counsel for the petitioner will not come to his rescue.

16. The request made by the petitioner to issue detention certificate, in order claimed concession in demurrage charges was declined by the 2nd respondent in Ext.P17, on the ground that the question of issuance of detention certificate does not arise since the goods were not detained by the Customs Department. The specific stand taken by the 1st respondent in Ext.P15 is that, as

per the guidelines issued by the Ministry and as per the Scale of Rates, there is no provision for waiver of demurrage charges, as waiver of demurrage charges could be considered only in cases in which the Customs has detained the cargo and a certificate to that effect has been issued by the Customs and produced by the consignee with the Port Trust. The reasoning of the 1st respondent in this regard in Ext.P15 is neither perverse or patently illegal, warranting and interference of this Court under Article 226 of the Constitution of India. In that view of the matter, the petitioner is not entitled for assessment of demurrage charges in graduated scale, as applicable to goods detained by the Customs, for the period up to 5.1.2005, the date of filing of Ext.P9 Writ Petition and also for waiver of demurrage charges for the remaining period, as a special case, as prayed or in this Writ Petition.

17. Another relief sought for in the Writ Petition is a writ of mandamus commanding the 2nd and 3rd respondents to assess customs duty as per the provisions of the Baggage Rules, as applicable to NRIs who avail Transfer of Residence benefit, with

consequential orders for refund, thereby setting aside Ext.P18 order of the 3rd respondent. As I have already noticed, after amendment of IGM, the petitioner filed Ext.P16 baggage declaration. Alleging import of goods in commercial quantity without import licence, confiscation proceedings were initiated against the petitioner, under the relevant provisions of the Customs Act, read with the Foreign Trade (Development and Regulation) Act 1992. The 3rd respondent issued Ext.P18 order giving option to the petitioner to pay fine in view of confiscation of goods, under Section 125 of the Customs Act, and he was also imposed with penalty under Section 112 of the said Act. It is not in dispute that, Ext.P18 is an appealable order under Section 128 of the Customs Act, against which the petitioner could have filed very well filed appeal before the Commissioner (appeals). Instead of filing such an appeal within the time limit of 60 days prescribed under Section 128(1) of the said Act, the petitioner challenged the said order before this Court under Article 226 of the Constitution of India.

18. Relying on the judgment of the Apex Court in **Godrej**

Sara Lee Ltd. v. Assistant Commissioner (AA) [2009 (236) ELT 425 (SC)], the petitioner would contend that, existence of alternative remedy against Ext.P18 order is not a bar for entertaining a Writ Petition under Article 226 of the Constitution of India. A reading of Para.17 of the said judgment would show that, the question raised in the Writ Petition was as to whether a notification (SRO No.82/2006) dated 21.1.2006 notifying the list of goods specified therein to be taxable at the rate of 12.5% could have retrospective effect or retro-active operation. In that context, the Apex Court held that, being a jurisdictional fact, it should have been determined by the High Court in exercise of its writ jurisdiction under Article 226 of the Constitution of India.

19. However, in the case on hand, no such jurisdictional issues are involved. The petitioner, in order to succeed in the challenge made against Ext.P18 order, will have to establish that he is eligible to claim Transfer of Residence benefit provided under Rule 8 of the Baggage Rules, 1998 and that the goods in question are his used personal and household articles, to the extent mentioned in column (1) of Appendix F, subject to the

conditions, if any, mentioned in the corresponding entry in column (2) of the said Appendix. Ext.P16 baggage declaration made by the petitioner contains the description of the articles. It was based on the declaration so made, the 3rd respondent in Ext.P18 order came to the conclusion that, the goods in question are liable to be confiscated for violation of the relevant provisions under the Customs Act, read with the Foreign Trade (Development and Regulation) Act. During the course of enquiry, the petitioner has also given Ext.P19 statement before the 3rd respondent, admitting that the items in the baggage include the personal effects and belongings of his friends and relatives. The petitioner would contend that, during the confiscation proceedings, he was forced to make such a statement before the 3rd respondent. However, the petitioner has not made any complaint to the higher authorities against such an illegality alleged to have been committed by the 3rd respondent. Further, the petitioner has approached this Court in this Writ Petition only on 9.6.2005, much after the aforesaid statement recorded on 14.3.2005. This Court in exercise of its extraordinary jurisdiction under Article 226 of the Constitution of India cannot sit in appeal over Ext.P18 order passed by the 3rd respondent or conduct a fact-finding enquiry as to whether the petitioner has committed violation of the statutory provisions as found in Ext.P18 order. Therefore, it is for the petitioner to challenge Ext.P18 order of the 3rd respondent by filing a statutory appeal under Section 128 of the Customs Act, before the Commissioner (Appeals), Kochi.

In the result, this Writ Petition is dismissed rejecting the challenge made against Ext.P15 order passed by the 1st respondent and without prejudice to the right of the petitioner to challenge Ext.P18 order of the 3rd respondent by filing a statutory appeal under Section 128 of the Customs Act, before the Commissioner (Appeals), Kochi. If the petitioner is filing a statutory appeal before the appellate authority within a period of one month from the date of receipt of a certified copy of this judgment, the said authority shall entertain the said appeal as one filed within the time limit prescribed under Section 128(1) of the Customs Act and dispose of the same in accordance with law, with notice to the petitioner, as expeditiously as possible, at any rate within a period of three months from the date of filing of the appeal. No order as to costs.

Sd/-
ANIL K.NARENDRAN,
JUDGE

dsn

True copy

P.S.to Judge