

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated ::29.4.2015

CORAM:

THE HONOURABLE MR.JUSTICE T.RAJA

W.P.No.10325 of 2015

M/S Aditya International Ltd
Rep by its Director Mr.Ramsingh Agarwal,
Shri S.karthikeyan
Suit No.226, 2nd floor
Bissa Industrial Premises co op.
Soc.Ltd Century Bazar Lane,
Prabhadevi
Mumbai-400 025. petitioner

Vs

- 1 Commissioner of Customs
(Chennai V) Custom House No.60 Rajaji
Salei Chennai - 600 001.
- 2 Assistant commissioner of
Customs Group 7B Custom House no.60
Rajaji Salai Chennai - 600 001. respondents

Writ Petition filed under Art.226 of the Constitution of India praying for a Writ of Mandamus Directing the Respondents herein to allow filling of manual bill of entry and extend benefit of additional duty exemption in terms of notification No.30/2004 CE dated 09/07/2004 in respect of silk fabrics/silk yarn covered by above bill of lading and imported by the petitioner herein.

For petitioner Mr.Hari Radhakrishnan

For respondents Mr.Xavier Felix

ORDER

The petitioner has come forward with this Writ Petition seeking a Writ of Mandamus directing the respondents herein to allow filing of manual bill of entry and extend benefit of additional duty exemption in terms of notification No.30/2004 CE dated 09/07/2004 in respect of silk fabrics/silk yarn covered by above bill of lading and imported by the petitioner.

2. The learned counsel for the petitioner has produced an earlier order passed by this Court, on the very same issue, in W.P.No.33952 of 2014, dated 13.1.2015 (M/s.Aditya International Ltd.,

vs. Commissioner of Customs and another), wherein this Court has held as under :-

"..... However, considering the nature and scope of the prayer claimed in the Writ Petition and also taking note of the fact that the subject matter of goods are lying for a long time, the Writ Petition stands disposed of with a direction against the respondents to release the above said bill of entry subject to the condition that the petitioner furnishing a Bank guarantee to the entire value of Additional Duty of Customs (CVD) to the satisfaction of the second respondent which should be kept alive till adjudication process is completed. It is made clear that as and when the Bank guarantee is furnished, the respondents shall forthwith release the goods".

Following the same, the Writ Petitions are disposed of and the respondents are directed to release the subject goods concerned in respect of the above said Bill of entries subject to the condition that the petitioner furnishes Bank guarantee to the entire value of Additional duty of Customs (CVD) to the satisfaction of the second respondent, which should be kept alive till adjudication process is completed. It is made clear that as and when the Bank guarantee is furnished, the respondents shall forthwith release the goods.

The learned counsel for the petitioner also sought for, to allow him, to file manual bill of entry. However, it is open to the respondent to accept them."

3. Since the issue involved in this Writ Petition is one and the same, the second respondent is directed to permit the petitioner to file manual bill of entry and extend the benefit of additional duty exemption in terms of notification No.30/2004 CE dated 09/07/2004 in respect of silk fabrics/silk yarn covered by above bill of lading and imported by the petitioner. The petitioner is directed to furnish Bank guarantee to the entire value of Additional duty of Customs (CVD) to the satisfaction of the second respondent, which should be kept alive till the adjudication process is completed. On furnishing of Bank Guarantee, the respondents are directed to release the goods forthwith.

4. The Writ Petition is disposed of accordingly. No costs. Consequently, M.P.No.1/2015 is also closed.

Sd/-
Assistant Registrar

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Sub Assistant Registrar

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To

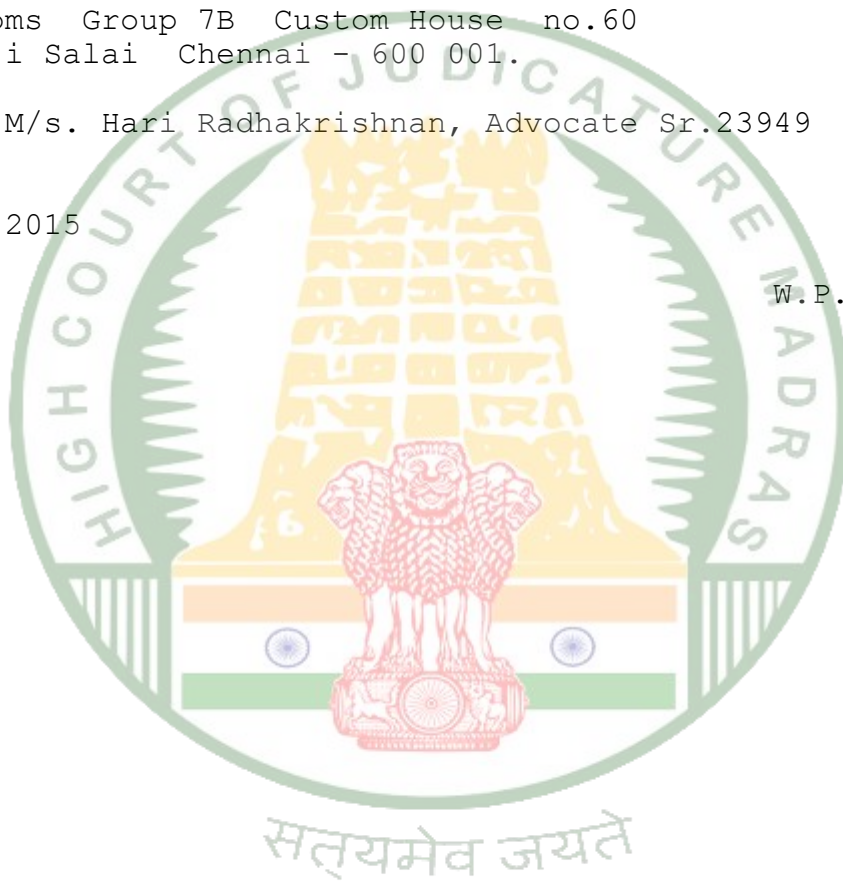
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(Chennai V) Custom House No.60 Rajaji
Salei Chennai - 600 001.

2 Assistant commissioner of
Customs Group 7B Custom House no.60
Rajaji Salai Chennai - 600 001.

+ 1 cc to M/s. Hari Radhakrishnan, Advocate Sr.23949

RJ(CO)
EU 06.05.2015

W.P.No.10325 of 2015



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