IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.09.2015

CORAM:

THE HONOURABLE MR. JUSTICE R. MAHADEVAN

W.P.No.25751 of 2015

M/s.Tushar Impex
Rep. by its Proprietor,
Mr.Vivekkumar Jain,
Slot No.3, No.10, N.S.Bhawan,
4th Main Road, 4th Cross,
Gandhi Nagar, Bangalore 560009.

... Petitioner

-Versus-

1.The Commissioner of Customs,
Chennai II Commissionerate,
Custom House,
No.60, Rajaji Salai,
Chennai 600 001.

2.The Deputy Commissioner of Customs (Group 5),
Custom House,
No.60, Rajaji Salai,
Chennai 600 001.

3.The Assistant Commissioner of Customs (SIIB),
Custom House,
No.60, Rajaji Salai,
Chennai 600 001.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India for the relief of issuance of Writ of Mandamus directing the respondents to assess the duty payable based on the value of the goods declared in Bill of Entry Nos.9983374 dated 22.07.2015 and 2197791 dated 10.08.2015 and order clearance of the goods for home consumption within a reasonable time frame.

For Petitioner(s)	:	Mr.Hari Radhakrishnan
For Respondent	:	Mr.S.Haja Mohideen Gisti

ORDER

The petitioner is an importer and in the course of regular business, they have have imported industrial sewing machines under Bill of Entry No.9983374 dated 22.07.2015. According to the petitioner, they declared the value based on the commercial invoice raised on them. But, the 2nd respondent without rejecting the declared value, on his own enhanced the value of the goods which is contrary to the Customs Valuation Rules, 2007. In this regard, though a representation was made on 06.08.2015 to the 1st respondent, there was no response. In the mean while, the petitioner imported yet another consignment vide Bill of Entry No.21997791 dated 10.08.2015. Thereafter, the petitioner sent yet another representation on 10.08.2015. Still there was no response. In the above circumstances, the petitioner is now before this court with this writ petition.

2. Heard both sides and also perused the records carefully.

3. The request of the petitioner company for re-assement of duty was not considered. Hence, the petitioner made a representation on 06.08.2015 followed by a reminder dated 10.08.2015 for re-assement of the imported goods based on the value declared in the bills of entry. Since there was no response, the petitioner has come forward with this writ petition.

4. The learned standing counsel for the respondents would submit that the petitioner company did not furnish reply to the queries raised in the EDI system through online and in the absence of reply, the respondents is unable to consider the request of the petitioner company.

5. At this juncture, the learned counsel for the petitioner would submit that the petitioner would provide all the required details so as to reassess the duty on the basis of the bills of entry.

6. Considering facts and circumstances of the case and the above submissions made on either side, without going into the merits of the case, this court directs the petitioner to furnish all the required details to the queries raised by the respondents through the EDI System within a period of one week from today and on such furnishing of details, the respondents shall consider the requests of the petitioner made in their representations dated 06.08.2015 and 10.08.2015 on merits and in accordance with law within a period of two weeks thereafter. No costs.

-Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To
1.The Commissioner of Customs, Chennai II Commissionerate, Custom House, No.60, Rajaji Salai, Chennai 600 001.
2.The Deputy Commissioner of Customs (Group 5), Custom House, No.60, Rajaji Salai, Chennai 600 001.
3.The Assistant Commissioner of Customs (SIIB), Custom House, No.60, Rajaji Salai, Chennai 600 001.

+1 cc to Mr.HariRadhakrishnan, Advocate sr.47457

aa04/09/2015