

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.09.2015

CORAM:

THE HONOURABLE MR. SANJAY KISHAN KAUL, THE CHIEF JUSTICE
AND

THE HONOURABLE MR. JUSTICE T.S. SIVAGNANAM

Writ Appeal Nos. 824 to 828, 846 to 853 and 864 to 872 of 2012
2276 to 2285 and 2315 to 2324 of 2013

- 1 THE COMMISSIONER OF CUSTOMS
(SEAPORT-IMPORTS) CUSTOM HOUSE
NO.60 RAJAJI SALAI CHENNAI-1.
- 2 THE ADDITIONAL COMMISSIONER OF
CUSTOMS (GR.5A) CUSTOM HOUSE
NO.60 RAJAJI SALAI CHENNAI-1.
- 3 THE ASSISTANT COMMISSIONER OF CUSTOMS
(GR.5A) CUSTOM HOUSE NO.60
RAJAJI SALAI
CHENNAI-1. ...Appellants in WA No.824,825 of 2012
- 1 THE COMMISSIONER OF CUSTOMS
(SEAPORT-IMPORT) CUSTOM HOUSE
NO.60 RAJAJI SALAI CHENNAI-1.
- 2 THE ADDITIONAL COMMISSIONER OF CUSTOMS
(GR.5A) CUSTOM HOUSE
NO.60 RAJAJI SALAI CHENNAI-1. ...Appellants in WA No.826,827,828,846,847,
848,849,850,852,853,864,865,866,867,
868,869,870,871,872 of 2012, 2315 OF 2013
- 1 THE COMMISSIONER OF CUSTOMS
(SEAPORT-IMPORTS) CUSTOM HOUSE
NO.60 RAJAJI SALAI CHENNAI-1.

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2 THE ADDITIONAL COMMISSIONER OF CUSTOMS
(GR.5A) CUSTOM HOUSE NO.60
RAJAJI SALAI CHENNAI-1.

3 THE ASSISTANT COMMISSIONER
OF CUSTOMS CUSTOM HOUSE
NO.60 RAJAJI SALEI
CHENNAI -1

...Appellants in WA No.851 of 2012

1 THE COMMISSIONER OF CUSTOMS
(SEA-IMPORTS) CUSTOM HOUSE
NO. 60 RAJAJI SALAI
CHENNAI -1

2 THE ADDL COMMISSIONER
OF CUSTOMS [GROUP 5A] CUSTOM HOUSE
NO. 60 RAJAJI SALAI
CHENNAI -1

3 THE ASST COMMISSIONER
OF CUSTOMS [GROUP 5A] CUSTOM HOUSE
NO. 60 RAJAJI SALAI
CHENNAI -1

...Appellants in WA No.2276, 2277, 2279,
2280, 2282, 2285, 2316, 2320, 2322 of 2013

1 THE COMMISSIONER OF CUSTOMS
(SEA-PORT IMPORTS) CUSTOM HOUSE
NO. 60 RAJAJI SALAI
CHENNAI -1

2 THE ADDL COMMISSIONER OF CUSTOMS
[GROUP 5A] CUSTOM HOUSE
NO. 60 RAJAJI SALAI
CHENNAI -1

3 THE ASST COMMISSIONER OF CUSTOMS
[GROUP 5 A] CUSTOM HOUSE
NO. 60 RAJAJI SALAI
CHENNAI -1

...Appellants in WA No.2284 of 2013

1 THE COMMISSIONER OF CUSTOMS
(SEA-IMPORTS) CUSTOM HOUSE
NO. 60 RAJAJI SALAI
CHENNAI -1

2 THE ADDL COMMISSIONER OF CUSTOMS
[GROUP7B] CUSTOM HOUSE
NO. 60 RAJAJI SALAI
CHENNAI -1

3 THE ASST COMMISSIONER
OF CUSTOMS [GROUP5A] CUSTOM HOUSE
NO. 60 RAJAJI SALAI
CHENNAI -1

...Appellants in WA No.2278 of 2013

1 THE COMMISSIONER OF CUSTOMS
SEA PORT IMPORTS CUSTOM HOUSE
NO.60 RAJAJI SALAI
CHENNAI -1

2 THE ADDITIONAL COMMISSIONER
OF CUSTOMS GROUP-5 CUSTOM HOUSE
NO.60 RAJAJI SALAI
CHENNAI -1

...Appellants in WA No.2317,2318 of 2013

1 THE COMMISSIONER OF CUSTOMS
SEA PORT IMPORTS CUSTOM HOUSE
NO.60 RAJAJI SALAI
CHENNAI -1

2 THE ADDITIONAL COMMISSIONER OF CUSTOMS
GROUP-7B CUSTOM HOUSE
NO.60 RAJAJI SALAI
CHENNAI -1

3 THE ASSISTANT COMMISSIONER OF CUSTOMS
GROUP 7B CUSTOM HOUSE
NO.60 RAJAJI SALAI
CHENNAI.

...Appellants in WA No.2319,2321,2323 of 2013

1 THE COMMISSIONER OF CUSTOMS
SEA PORT IMPORTS CUSTOM HOUSE
NO.60 RAJAJI SALAI
CHENNAI -1

- 2 THE ADDITIONAL COMMISSIONER OF CUSTOMS
[GROUP-5] CUSTOM HOUSE
NO.60 RAJAJI SALAI
CHENNAI -1
- 3 THE ASSISTANT COMMISSIONER OF CUSTOMS
[GROUP 5] CUSTOM HOUSE
NO.60 RAJAJI SALAI
CHENNAI. ...Appellants in WA No.2281, 2283 & 2324, of 2013

- VS -

- 1 M/S. ANAND IMPEX
507/31 JESSORE ROAD
DEBENDRA NAGAR DUM DUM
KOLKATA-700074
REP. BY ITS PROPRIETOR
TAPAN KUMAR SAHA.
- 2 THE MEMBER SECY
TAMILNADU POLLUTION CONTROL BOARD
GUINDY CHENNAI-600 032.
- 3 THE SECRETARY
GOVERNMENT OF INDIA
MINISTRY OF ENVIRONMENT & FORESTS
PARYAVARAN BHAVAN CGO COMPLEX
LODHI ROAD
NEW DELHI-110 003. ...RESPONDENTS in WA No.824,825 of 2012
- 1 M/S. IKON PRINT SHOPPE
C-159 SHOP NO.6 NARAINA INDUSTRIAL AREA
PHASE-I OPP. PICASSO HOTEL
NEW DELHI- 110028
REP. BY ITS PARTNER
SHRI BHUPINDER SINGH.
- 2 THE SECRETARY GOVT OF INDIA
MINISTRY OF ENVIRONMENT AND FORESTS
PARYAVARAN BHAWAN GOVT. OF INDIA
CGO COMPLEX LODI COMPLEX LODHI ROAD
NEW DELHI- 110 003. ...RESPONDENTS in WA No.826 of 2012

- 1 M/S POPULAR ELECTRONICS
R32/9 TNHB COMMERCIAL COMPLEX
TS KRISHNA NAGAR ANNA NAGAR W EXT
CHENNAI 600 050
REP BY ITS PROPRIETOR
SHRI N.T.RANIREDDY
- 2 THE SECRETARY GOVT OF INDIA
MINISTRY OF ENVIRONMENT AND FORESTS
PARYAVARAN BHAWAN GOVT. OF INDIA
CGO COMPLEX LODI COMPLEX LODHI ROAD
NEW DELHI- 110 003. ...RESPONDENTS in WA No.827 of 2012
- 1 M/S PERFECT COMMUNICATIONS
239 K.H.ROAD AYANAVARAM
CHENNAI 21
REP BY ITS PROPRIETOR
K.CHANDRA SEAKR REDDY
- 2 THE SECRETARY
GOVERNMENT OF INDIA
MINISTRY OF ENVIRONMENT & FORESTS
PARYAVARAN BHAVAN CGO COMPLEX
LODHI ROAD
NEW DELHI-110 003. ...RESPONDENT in WA No.828 of 2012
- 1 M/S CITY OFFICE EQUIPMENT
NO.16 AZIZ MULK 4TH ST THOUSAND LIGHTS
CHENNAI 6 REP BY ITS PROPRIETOR
PAWAN KUMAR JHUN JHUNWAL ...1st Respondent in W.A.No.876/2012
- 2 THE DIRECTOR GENERAL OF FOREIGN TRADE
& EX-OFFICIO ADDITIONAL
SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF COMMERCE & INDUSTRY
DEPARTMENT OF COMMERCE
NEW DELHI
- 3 THE MEMBER SECY
TAMILNADU POLLUTION CONTROL BOARD
GUINDY CHENNAI-600 032.

4 THE SECRETARY
GOVERNMENT OF INDIA
MINISTRY OF ENVIRONMENT & FORESTS
PARYAVARAN BHAVAN
CGO COMPLEX LODHI ROAD
NEW DELHI-110 003.

...RESPONDENTS 2 to 4 in WA Nos.846, 847
848, 849, 850, 852, 853, 867, 868,
869, 870, 871 & 872 of 2012

M/S CITY OFFICE EQUIPMENT
NO.16 AZIZ MULK 4TH ST
THOUSAND LIGHTS CHENNAI 6
REP BY ITS PROPRIETOR
PAWAN KUMAR JHUN JHUNWAL

...1st RESPONDENT in WA No.847 of 2012

M/S SHIVENDA ENTERPRISES
ROOM NO.15 3RD FLOOR UNITY HOUSE
ABIDS HYDERBAD 500 013
REP BY ITS PROPRIETOR
SHIVENDRA KUMAR SINGH

...1st Respondent in WA No.848 of 2012

M/S TRUE PRINTS
REP BY ITS PROPRIETOR
A.KRISHNAMOORTHY RAO
ROOM NO.15 3RD FLOOR
UNITY HOUSE ABIDS
HYDERBAD 500 013

...1st Respondent in WA No.849 of 2012

M/S PRIYAM ENTERPRISES
REP BY ITS PROPRIETOR
SHYAMJI TIWARI
TANDANPURI COLONY BATHUA ROAD
MIRZAPUR 231 001.

...1st Respondent in WA No.850 of 2012

1 M/S DARK LINE
REP BY ITS PROPRIETOR MR.BIPIN LIRA NOR
NO.29 SAI VIHAR SEC 15
CBD BELAPUR NAVI MUMBAI

2 THE MEMBER SECY
TAMILNADU POLLUTION CONTROL BOARD
GUINDY CHENNAI-600 032.

3 THE SECRETARY
GOVERNMENT OF INDIA
MINISTRY OF ENVIRONMENT & FORESTS
PARYAVARAN BHAVAN
CGO COMPLEX LODHI ROAD
NEW DELHI-110 003.

...Respondents in WA No.851 of 2012

M/S JAI BHAWANI TRADERS
REP BY ITS PROPRIETOR JAI PRAKASH DUBAY
VILI KHARHAR (KURKUTHIYA) POST
SANDWA MIRZAPUR
UP 231 001.

...1st Respondent in WA No.852 of 2012

M/S COPIER ZONE
REP BY ITS PROPRIETOR
R.RAJMAGESH
NO.84-A RAJIV GANDHI ST
EDAYARPALAYAM
COIMBATORE 641 025

...1st Respondent in WA No.853 of 2012

1 M/S ALBA ELECTRONICS
M-6A MUNISH PLAZA
20 ANSARI ROAD DARYA GANJ
NEW DELHI 110 002
REP BY ITS PROPRIETOR
NARENDRA SACHDEVA

2 THE SECRETARY
GOVERNMENT OF INDIA
MINISTRY OF ENVIRONMENT & FORESTS
PARYAVARAN BHAVAN
CGO COMPLEX LODHI ROAD
NEW DELHI-110 003.

...Respondents in WA No.864 of 2012

1 M/S ARIHANT DIGITAL SUPPLIERS
1ST FLOOR 101 TINY SECTOR
TVK INDUSTRIAL ESTATE
EKKADUTHANGAL CHENNAI 97
REP BY ITS PARTNER
VIJAY CHAND BAID

2 THE SECRETARY
GOVERNMENT OF INDIA
MINISTRY OF ENVIRONMENT & FORESTS
PARYAVARAN BHAVAN
CGO COMPLEX LODHI ROAD
NEW DELHI-110 003. ...Respondents in WA No.865 & 866 of 2012

M/S PRIYAM ENTERPRISES
REP BY ITS PROPRIETOR SHYAMJI TIWARI
TANDANPURI COLONY BATHUA ROAD
MIRZAPUR 231 001. ...1st Respondent in WA No.867 of 2012

M/S SHIVENDRA ENTERPRISES
DUBKI KALA HANDIA ALLAHABAD
U.P. 221 503
REP BY ITS PROPRIETOR
SHIVENDRA KUMAR SINGH ...1st Respondent in WA No.868 of 2012

M/S SRI SIVAM ENTERPRISES
REP BY ITS PROPRIETOR
K.NARENDRA
58 JANAKIRAMAN ST
FIVE LIGHTS WEST MAMBALAM
CHENNAI 33. ...1st Respondent in WA No.869 of 2012

M/S PRAGYA IMPEX
REP BY ITS PROPRIETOR SUNIL MISRA
VILL & POST VARASA GAHARWAR
LALGANJ MIRZAPUR
UP 231 211 ...1st Respondent in WA No.870 of 2012

M/S PRAGYA IMPEX
VILL & POST VARASA GAHARWAR
LALGANJ MIRZAPUR
UP 231 211 ...1st Respondent in WA No.871 of 2012

M/S TRUE PRINTS
REP BY ITS PROPRIETOR
A.KRISHNAMOORTHY RAO
ROOM NO.15 3RD FLOOR UNITY HOUSE
ABIDS HYDERABAD 500 013. ...1st Respondent in WA No.872 of 2012

M/S PTC OFFICE SOLUTION NO 26
FIRST FLOOR AZIZ MULK FIRST ST
THOUSAND LIGHT CHENNAI 6
REP BY ITS PROP
MRS. RENU JAIN

...Respondent in WA No.2276 of 2013

M/S QUALITY COPIER SERVICES
NO. 17 AZIZ MULK FOURTH ST
THOUSAND LIGHT CHENNAI 6
REP BY ITS PARTNER
N.T.RAMIREDDY

...Respondent in WA No.2277 of 2013

M/S SHREE SAIRAM AGENCIES
NO. 3/2 VENKATESHWARA LANE
NEW PERUNGULATHUR CHENNAI 63
REP ITS PROP ETRIX
S. PRIYA

...Respondent in WA No.2278,2279,2280 of 2013

M/S SWASTIC ASSOCIATES
REP BY ITS PROP MR.A.VELAYUDHAM SITE
NO. 10 GANDHI NAGAR
VILANKURICHI VILLAGE
SARAVANAMPATTI
COIMBATORE 641 035

...Respondent in WA No.2281 of 2013

M/S SAI TRADERS
17/2 GROUND FLOOR INDIRA VIKAS COLONY
NEW DELHI 110 009
REP BY ITS PROP
VIPIN CHANANA

...Respondent in WA No.2282 of 2013

M/S CANROX OFFICE AUTOMATION
NO. 41/17 AZIZ MULK FIRST ST
THOUSAND LIGHTS CHENNAI 6
REP BY ITS PARTNER
J.SATHISH

...Respondent in WA No.2283 of 2013

M/S ARIHANT DIGITAL SUPPLIES
1ST FLOOR 101 TINY SECTORS
TVK INDUSTRIAL ESTATE
EKKADUTHANGAL CHENNAI 97
REP BY ITS PROP
SHRI VIJAY CHAND BAID

...Respondent in WA No.2284 of 2013

M/S LAV AUTO COPIER MACHINE
BLOCK RAM NAGAR MARIYAHU POST
GOPALAPUR VILL- BANSBOTAN JANPUR
UTTAR PRADESH 222 137
REP BY ITS PROP
MR ASHOK SINGH

...Respondent in WA No.2285 of 2013

1 M/S SHREE LAKSHMI BALAJI AND CO
REP BY ITS PROPRIETOR MR.S.GOWDAMAN
NO.10 JOHN PAUL NAGAR EXT
MUDALIARPET
PUDUCHERY

2 DIRECTOR GENERAL OF FOREIGN TRADE &
EX OFFICIO ADDITIONAL
SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF COMMERCE AND INDUSTRY
DEPARTMENT OF COMMERCE
NEW DELHI

3 THE SECRETARY
MINISTRY OF ENVIRONMENT & FORESTS
GOVERNMENT OF INDIA
PARYAVARAN BHAWAN
CGOCOMPLEX LODI ROAD
NEW DELHI 110 003

...Respondents in WA No.2315 of 2013

M/S CANROX OFFICE AUTOMATION
NO.41/17 AZIZ MULK FIRST ST
THOUSAND LIGHTS
CHENNAI-6 REP BY ITS PARTNER
J.SATHISH

...Respondent in WA No.2316 of 2013

1 M/S SUN O XEROX
REP BY ITS PROP MR.S.CHOCKALINGAM
NO.B-41/42 GALAXY APARTMENTS
NO.4 AVADI ROAD KARAYANCHAVADI
CHENNAI-56.

2 DIRECTOR GENERAL OF FOREIGN TRADE &
EX OFFICIO ADDITIONAL
SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF COMMERCE AND INDUSTRY
DEPARTMENT OF COMMERCE
NEW DELHI

3 THE SECRETARY
MINISTRY OF ENVIRONMENT & FORESTS
GOVERNMENT OF INDIA PARYAVARAN BHAWAN
CGO COMPLEX LODI ROAD
NEW DELHI 110 003 ...Respondents in WA No.2317 of 2013

1 M/S SAI GRAPHICS SYSTEM
REP BY ITS PROP MR.BOSE REDDY
NO.B-41/42 GALAXY APARTMENTS
NO.42 PERUMAL KOIL ST
KOTTUR CHENNAI - 85.

2 DIRECTOR GENERAL OF FOREIGN TRADE &
EX OFFICIO ADDITIONAL
SECRETARY TO THE GOVERNMENT OF INDIA
MINISTRY OF COMMERCE AND INDUSTRY
DEPARTMENT OF COMMERCE
NEW DELHI

3 THE SECRETARY
MINISTRY OF ENVIRONMENT & FORESTS
GOVERNMENT OF INDIA
PARYAVARAN BHAWAN
CGO COMPLEX LODI ROAD
NEW DELHI 110 003 ...Respondents in WA No.2318 of 2013

M/S VINAY AUTO COPIER
MACHINE VILLAGE AND POST SARAR
CIVIL URF KHAPITHA SAIDABAD
ALLAHABAD UP
REP BY ITS PROP
MR.VINAY KUMAR TIWARI ...Respondents in WA No.2319 of 2013

TAPAN KUMAR SAHA
PROPR M/S ANAND IMPEX 507/31
JESSORE ROAD
DEBENDAR NAGAR DUM DUM
KOLKATA ...Respondents in WA No.2320 of 2013

M/S KIRAN OFFICE SOLUTIO
VILLAGE BHTEWARA PO SANDAWA MIZAPUR 231 001
UP REP BY ITS PROP
MR.VIPIN CHANDRA DUBEY ...Respondents in WA No.2321 of 2013

M/S ELITE COPIES
NO.95 ASHOK NAGAR MAIN ROAD
ASHOK NAGAR CHENNAI -83
REP BY ITS PROPR
T.NAGARAJAN

...Respondents in WA No.2322 of 2013

M/S LAV AUTO COPIER MACHINE
BLOCK RAM NAGAR MARIYHU POST
GOPALAPUR VIII BANSBOTAN
JANUPUR UP
REP BY ITS PROPR
MR.ASHOK SINGH

...Respondents in WA No.2323 of 2013

M/S MARUTHI ENTERPRISES
REP BY ITS PROPR MR.R.SAYALVIZHI
185/98 B EB FIRST ST
PERYAMARAVANKULAM
MADHURAI

...RESPONDENT in WA No.2324 of 2013

PRAYER: Writ Appeals filed under Clause 15 of the Letters Patent, against the Common Order dated 27.02.2012 passed by the learned Single Judge, in Writ Petition Nos.21732 of 2011, 21733 of 2011, 436 of 2012, 570 of 2012, 578 of 2012, 21985 of 2011, 21896 of 2011, 21988 of 2011, 27187 of 2011, 2196 of 2012, 22081 of 2011, 27946 of 2011, 866 of 2012, 429 of 2012, 434 of 2012, 435 of 2012, 2182 of 2012, 21987 of 2011, 26681 of 2011, 26682 of 2011, 26837 of 2011 and 27188 of 2011 respectively and dated 11.07.2012 and made in W.P.Nos. 13105 of 2012, 14660 of 2012, 14983 of 2012, 14984 of 2012, 14985 of 2012, 15253 of 2012, 15582 of 2012, 15931 of 2012, 15947 of 2012, 16452 of 2012, 13526 of 2012, 13106 of 2012, 7395 of 2012, 13050 of 2012, 14622 of 2012, 14661 of 2012, 14696 of 2012, 15583 of 2012, 14697 of 2012 and 15928 of 2012 respectively on the file of this Court.

WP No.21732 of 2011
Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents herein to assess and clear the goods imported by the petitioner herein covered by Bill of Entry No.3740944 dated 08.06.11 comprising of 118 units of secondhand Digital Multifunction Print & Copying Machines, by adequately safeguarding the interest of the petitioner by issuing appropriate detention certificate to avoid payment of detention and demurrage charges in terms of regulation 6(1) of the Handling of Cargo in Customs Area Regulations, 2009 (W.A.824 of 2012)

WP No.21733 of 2011

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents herein to assess and clear the goods imported by the petitioner herein covered by Bill of Entry No.3740948 dated 08.06.11 comprising of 100 units of secondhand Digital Multifunction Print & Copying Machines, by adequately safeguarding the interest of the petitioner by issuing appropriate detention certificate to avoid payment of detention and demurrage charges in terms of regulation 6(1) of the Handling of Cargo in Customs Area Regulations, 2009 (W.A.825 of 2012)

WP No.436 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, to call for the records connected with Show cause notice issued in under Section 124 of the Customs Act, 1962, in F.No.S59A/861/2011-Gr.5(Pt.); SCN(Section)/Gr.5/ 446/2011-CAP; SCN(Main)/Gr.5/ 1463/2011-CAP dated 21.12.2011, issued by the respondent herein and to quash the same with a consequent direction to the respondent herein to examine, assess and clear the goods imported by the petitioner herein covered by Bill of Entry No.3838525 dated 20.06.11 pertaining to the import of various models of 225 units of Canon Digital Multifunction Print & Copying Machines and issue of appropriate detention certificate by the respondents herein to avoid the payment of the detention and demurrage charges in terms of Regulation 6(1) of the Handling of Cargo in Customs Area Regulations, 2009 (W.A.826 of 2012)

WP No.570 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, to call for the records connected with Show Cause Notice issued in under section 124 of the Customs Act, 1962, in F. No. S59A/820/2011-Gr.5 (pt), SCN (Section)/Gr.5/442/ 2001-CAP, SCN (Main)/Gr.5/1454/2011-CAP dt 12.12.2011, issued by the 2nd respondent herein and to quash the same with a consequent direction to the respondent herein to examine, assess and clear the goods imported by the petitioner herein covered by Bill of Entry No. 3786009 dt 14.6.11 pertaining to the import of various models of 111 units of old and used Digital Multifunction Copying Machines of various models, and issue of appropriate detention certificate by the respondents herein to avoid the payment of the detention and demurrage Charges in terms of Regulations 6(1) of the Handling of Cargo in Customs Area Regulations, 2009 (W.A.827 of 2012)

WP No.578 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, to call for the records connected with Show Cause Notice issued in under Section 124 of the Customs Act, 1962, in F.No.S59A/1155/2011-Gr.5(Pt.); SCN (Section)/Gr.5/435/2011-CAP; SCN (Main)/Gr.5/1444/2011-CAP dated 24.11.2011, issued by the 2nd respondent herein and to quash the same with a consequent direction to the respondents herein to examine, assess and clear the goods imported by the petitioner herein covered by Bill of Entry No.4791548 dated 29.09.11 pertaining to the import of various models of 241 pcs. of Old & Used Digital Multifunction Print & Copying Machines of various models and 140 pcs of Used Parts for IRC 3100, and issue of appropriate detention certificate by the respondents herein to avoid the payment of the detention and demurrage charges in terms of Regulation 6(1) of the Handling of Cargo in Customs area Regulations 2009 (W.A.828 of 2012)

WP No.21985 of 2011

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents 1 & 2 herein to permit the clearance of the 114 units of the Second Hand Digital Multifunction Print & Copying Machines imported vide Bill of Entry No.3851919 dt.21.6.2011 under free as Second hand capital goods in terms of para 2.17 read with definition under para 9.12 of the Foreign Trade Policy of 2009-14 without imposing any restriction in the absence of any specific restriction in para 2.17 of the policy and para 2.33 of the Handbook of procedures 2009-14 or any notification issued by the 3rd respondent restricting the import of the said goods U/s.5 read with Sec.3(2) of the Foreign Trade (Development and Regulation) Act 1992 (W.A.846 of 2012)

WP No.21986 of 2011

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents 1 & 2 herein to permit the clearance of the 116 units of the Second Hand Digital Multifunction Print & Copying Machines imported vide Bill of Entry No.3894053 dt.24.6.2011 under free as Second hand capital goods in terms of para 2.17 read with definition under para 9.12 of the Foreign Trade Policy of 2009-14 without imposing any restriction in the absence of any specific restriction in para 2.17 of the policy and para 2.33 of the Handbook of procedures 2009-14 or any notification issued by the 3rd respondent restricting the import of the said goods U/s.5 read with Sec.3(2) of the Foreign Trade (Development and Regulation) Act 1992 (W.A.847 of 2012)

WP No.21988 of 2011

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents 1 & 2 herein to permit the clearance of the 108 units of the Second Hand Digital Multifunction Print & Copying Machines imported vide Bill of Entry No.4392904 dt.18.8.2011 under free as Second hand capital goods in terms of para 2.17 read with definition under para 9.12 of the Foreign Trade Policy of 2009-14 without imposing any restriction in the absence of any specific restriction in para 2.17 of the policy and para 2.33 of the Handbook of procedures 2009-14 or any notification issued by the 3rd respondent restricting the import of the said goods U/s.5 read with Sec.3(2) of the Foreign Trade (Development and Regulation) Act 1992 (W.A.848 of 2012)

WP No.27187 of 2011

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the 1st and 2nd Respondents herein to Release the goods viz., 116 Units of Used Digital Multifunction Print and Copying Machines with Standard Accessories, imported vide Bill of Entry No.3726882, dated 07.06.2011, under Free as Second Hand Capital goods in terms of Para 2.17 read with Definitions under 9.12 of Foreign Trade Policy 2009-2014 without imposing any restriction in the absence of specific restriction in Para 2.17 of Foreign Trade Policy and in Para 2.33 of Hand Book of Procedures 2009-2014 and any Notification in compliance of the Final Order of Honourable CESTAT, Bangalore Bench, vide Final Order No.405 to 416/2011, dated 27.6.2011 (W.A.849 of 2012)

WP No.2196 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the 1st and 2nd respondents herein to Release the goods viz., 109 units of Old and Used Digital Multifunction Print & Copying Machines with Standard Accessories, imported vide Bill of Entry No.4350194 dt.12.8.2011, under free as Second hand capital goods in terms of para 2.17 read with definitions under 9.12 of Foreign Trade Policy 2009-14 without imposing any restriction in the absence of specific restriction in para 2.17 of Foreign Trade Policy and in para 2.33 of Hand Book of procedure 2009-14 and any Notification in compliance of the Final Order of Honourable CESTAT, Bangalore Bench, vide Final Order No. 405 to 416/2011, dt 27.6.2011 (W.A.850 of 2012)

WP No.22081 of 2011

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents herein

to assess and clear the goods imported by the petitioner herein covered by Bill of Entry No. 3764002 dt 11.6.11 comprising of 106 units of secondhand Digital Multifunction Print and Copying Machines, by adequately safeguarding the interest of the petitioner by issuing appropriate detention certificate to avoid payment of detention and demurrage charges in terms of regulation 6 (1) of the Handling of Cargo in Customs Area Regulations, 2009 (W.A.851 of 2012)

WP No.27946 of 2011

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the 1st and 2nd respondents herein to Release the goods viz., 114 Units of Used Digital Multifunction Print and Copying Machines, imported vide Bill of Entry No.4260964, dated 3.8.2011, under Free and Second Hand Capital goods in terms of Para 2.17 read with Definitions under 9.12 of Foreign Trade Policy 2009-2014 without imposing any restriction in the absence of specific restriction in Para 2.17 of Foreign Trade Policy and in Para 2.33 of Hand Book of Procedures 2009-2014 and any Notification in compliance of the Final Order of Honourable CESTAT, Bangalore Bench, vide Final Order No.405 to 416/2011, dated 27.6.2011 (W.A.852 of 2012)

WP No.866 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the 1st and 2nd respondents herein to Release the goods viz, 70 Pieces of Used Digital Multifunction Devices, imported vide Bill of Entry No.3786381, dated 14.06.2011, under Free as Second Hand Capital goods in terms of para 2.17 read with definitions under 9.12 of the Foreign Trade Policy of 2009-14 without imposing any restriction in the absence of specific restriction in para 2.17 of the Foreign Trade policy and in para 2.33 of the Handbook of procedures 2009-14 and any Notification in compliance of the Final Order of Honourable CESTAT, Bangalore Branch, vide Final Order No.405 to 416/2011, dated 27.6.2011 (W.A.856 of 2012)

WP No.429 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, to call for the records connected with Show Cause Notice issued in under Section 124 of the Customs Act, 1962, in F.No.S59A/860/2011-Gr.5(Pt.); SCN (Section)/Gr.5/456/2011- CAP; SCN (Main)/Gr.5/1473/2011-CAP dated 20.12.2011, issued by the respondent herein and to quash the same with a consequent direction to the respondent herein to examine, assess and clear the goods imported by the petitioner herein covered by Bill of

Entry No.3838521 dated 20.06.11 pertaining to the import of various models of 114 units of secondhand Digital Multifunction Print & Copying Machines, and issue of appropriate detention certificate by the respondents herein to avoid the payment of the detention and demurrage charges in terms of Regulations 6(1) of the Handling of Cargo in Customs Area Regulations, 2009 (W.A.864 of 2012)

WP No.434 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records connected with Show Cause Notice issued in under section 124 of the Customs Act, 1962, in F.No.S59A/975/2011-Gr.5(Pt.), SCN (Section)/Gr.5/437/2011-CAP, SCN (Main)/Gr.5/1466/2011-CAP dt 24.11.2011, issued by the respondent herein and to quash the same with a consequent direction to the respondent herein to examine, assess and clear the goods imported by the petitioner herein covered by Bill of Entry No. 4169261 dt 25.7.11 pertaining to the import of various models of 120 units of Old and Used Digital Multifunction Print and Copying Machines, and issue of appropriate detention certificate by the respondents herein to avoid the payment of the detention and demurrage charges in terms of Regulation 6(1) of the Handling of Cargo in Customs Area Regulations, 2009 (W.A.865 of 2012)

WP No.435 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records connected with Show Cause Notice issued in under section 124 of the Customs Act, 1962, in F.No.S59A/976/2011-Gr.5(Pt.), SCN (Section)/Gr.5/438/2011-CAP, SCN (Main)/Gr.5/1447/2011-CAP dt 24.11.2011, issued by the respondent herein and to quash the same with a consequent direction to the respondent herein to examine, assess and clear the goods imported by the petitioner herein covered by Bill of Entry No. 4169194 dt 25.7.11 pertaining to the import of various models of 109 units of Old and Used Digital Multifunction Print and Copying Machines, and issue of appropriate detention certificate by the respondents herein to avoid the payment of the detention and demurrage charges in terms of Regulation 6(1) of the Handling of Cargo in Customs Area Regulations, 2009 (W.A.866 of 2012)

WP No.2182 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the 1st and 2nd respondents herein to Release the goods viz, 08 Units of Used Digital Multifunction Print and Copying Machines, imported vide Bill of Entry No.4297900, dated 08.08.2011, under Free as Second Hand

Capital goods in terms of para 2.17 read with definitions under 9.12 of the Foreign Trade Policy of 2009-14 without imposing any restriction in the absence of specific restriction in para 2.17 of the Foreign Trade policy and in para 2.33 of the Handbook of procedures 2009-14 and any Notification in compliance of the Final Order of Honourable CESTAT, Bangalore Branch, vide Final Order No.405 to 416/2011, dated 27.6.2011 (W.A.867 of 2012)

WP No.21987 of 2011

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents 1 & 2 herein to permit the clearance of the 114 units of the Second Hand Digital Multifunction Print & Copying Machines imported vide Bill of Entry No.4267790 dt.4.8.2011 under free as Second hand capital goods in terms of para 2.17 read with definition under para 9.12 of the Foreign Trade Policy of 2009-14 without imposing any restriction in the absence of any specific restriction in para 2.17 of the policy and para 2.33 of the Handbook of procedures 2009-14 or any notification issued by the 3rd respondent restricting the import of the said goods U/s.5 read with Sec.3(2) of the Foreign Trade (Development and Regulation) Act 1992 (W.A.868 of 2012)

WP No.26681 of 2011

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the 1st and 2nd respondents herein to Release the goods viz., 103 Units of Used Digital Multifunction Print and Copying Machines with Accessories, imported vide Bill of Entry No. 3824262, dt 17.6.2011, under free as Second hand capital goods in terms of para 2.17 read with definitions under 9.12 of the Foreign Trade Policy 2009-14 without imposing any restriction in the absence of specific restriction in para 2.17 of Foreign Trade policy and in para 2.33 of the Handbook of procedures 2009-14 and any notification in compliance of the Final Order of Honourable CESTAT, Bangalore Bench, vide Final Order No.405 to 416/2011, dt 29.6.2011 (W.A.869 of 2012)

WP No.26682 of 2011

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the 1st and 2nd Respondents herein to Release the goods viz., 110 Units of Old and Used Digital Multifunction Print & Copying Machines of various models, imported vide Bill of Entry No.4352381, dated 12.08.2011, under Free as Second Hand Capital goods in terms of para 2.17 read with Definitions under 9.12 of Foreign Trade Policy 2009-2014 without imposing any restriction in the absence of specific restriction in

Para 2.17 of Foreign Trade Policy and in Para 2.33 of Hand Book of Procedure 2009-2014 and any Notification in compliance of the Final Order of Honble CESTAT, Bangalore Bench, vide Final Order No.405 to 416/2011, dated 29.06.2011 (W.A.870 of 2012)

WP No.26837 of 2011

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the 1st and 2nd respondents herein to Release the goods viz, 128 units of Used Digital Multifunction Print & Copying Machines of various models, imported vide Bill of Entry No.3841170, dated 20.06.2011, under Free as Second Hand Capital goods in terms of para 2.17 read with definition under 9.12 of the Foreign Trade Policy of 2009-14 without imposing any restriction in the absence of specific restriction in para 2.17 of the Foreign Trade policy and in para 2.33 of the Handbook of procedures 2009-14 and any Notification in compliance of the Final Order of Honourable CESTAT, Bangalore Branch, vide Final Order No.405 to 416/2011, dated 27.6.2011 (W.A.871 of 2012)

WP No.27188 of 2011

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the 1st and 2nd Respondents herein to Release the goods viz., 97 Units of Used Digital Multifunction Print and Copying Machines with Standard Accessories, imported vide Bill of Entry No.3727804, dated 07.06.2011, under Free as Second Hand Capital goods in terms of Para 2.17 read with Definitions under 9.12 of Foreign Trade Policy 2009-2014 without imposing any restriction in the absence of specific restriction in Para 2.17 of Foreign Trade Policy and in Para 2.33 of Hand Book of Procedures 2009-2014 and any Notification in compliance of the Final Order of Honourable CESTAT, Bangalore Bench, vide Final Order No.405 to 416/2011, dated 27.6.2011 (W.A.872 of 2012)

WP No.13105 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents herein to provisionally assess and permit clearance of 121 units of Secondhand Digital Multifunction Print and Copying Machines forming the subject matter, vide Bill of Entry NO.4106584 18.07.2011 upon the payment of applicable duties of customs on the declared value by the petitioner (W.A.2276 of 2013)

WP No.14660 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents herein

to provisionally assess and permit clearance of 128 units of secondhand Digital Multifunction Print & Copying Machines forming the subject matter, vide Bill of Entry No.6943081 dated 28.5.2012 upon the payment of applicable duties of Customs on the enhanced assessable value as determined by the chartered engineer (W.A.2277 of 2013)

WP No.14983 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents herein to provisionally assess and permit clearance of 248 units of secondhand Digital Multifunction Print & Copying Machines forming the subject matter, vide Bill of Entry No.6340549 dated 23.03.2012, upon the payment of applicable duties of Customs on the enhanced assessable value as determined by the chartered engineer (W.A.2278 of 2013)

WP No.14984 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents herein to provisionally assess and permit clearance of 250 units of secondhand Digital Multifunction Print & Copying Machines forming the subject matter, vide Bill of Entry No.6865612 dated 18.05.2012, upon the payment of applicable duties of Customs on the enhanced assessable value as determined by the chartered engineer (W.A.2279 of 2013)

WP No.14985 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents herein to provisionally assess and permit clearance of 102 units of secondhand Digital Multifunction Print & Copying Machines forming the subject matter, vide Bill of Entry No.6342184 dated 23.03.2012, upon the payment of applicable duties of Customs on the enhanced assessable value as determined by the chartered engineer (W.A.2280 of 2013)

WP No.15253 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the 1st and 2nd respondents herein to Release the goods viz., 160 units of Old & Used Digital Multifunction Printing & Copying Machines with standard Accessories, imported vide Bill of Entry No.7013132, dated 5.6.2012, under Free as Second Hand Capital goods in terms of Para 2.17 read with Definitions under 9.12 of Foreign Trade Policy 2009-2014 without imposing any restriction in the absence of specific restriction in

Para 2.17 of Foreign Trade Policy and in Para 2.33 of Hand Book of Procedures 2009-2014 and any Notification on payment of applicable duties of Customs on the enhanced value by the chartered Engineer (W.A.2281 of 2013)

WP No.15582 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents herein to provisionally assess and permit clearance of 126 units of secondhand Digital Multifunction Print & Copying Machines forming the subject matter, vide Bill of Entry No.6952087, 28.5.2012 upon the payment of applicable duties of Customs on the enhanced assessable value as determined by the chartered engineer (W.A.2282 of 2013)

WP No.15931 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the 1st and 2nd respondents herein to Release the goods viz., 229 units of Old and Used Digital Multifunction Printing & Copying Machines with Standard Accessories, imported vide Bill of Entry No.7067942 dt.11.6.2012, under free as Second hand capital goods in terms of para 2.17 read with definitions under 9.12 of Foreign Trade Policy 2009-14 without imposing any restriction in the absence of specific restriction in para 2.17 of Foreign Trade Policy and in para 2.33 of Hand Book of procedures 2009-14 and any Notification on payment of applicable duties of Customs on the enhanced value by the Chartered Engineer (W.A.2283 of 2013)

WP No.15937 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents herein to examine assess and clear the goods imported by the petitioner herein covered under Bill of Entry No.7112217 dated 14.06.2012 pertaining to the import of 128 units of Old & Used Digital Multifunction Print & Copying Machines (W.A.2284 of 2013)

WP No.16452 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents herein to provisionally assess and permit clearance of 128 units of secondhand Digital Multifunction Print and Copying Machines forming the subject matter, vide Bill of Entry No. 7067944, dt 11.6.2012, upon the payment of applicable duties of customs on the enhanced assessable value as determined by the Chartered Engineer (W.A.2285 of 2013)

WP No.13526 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the 1st and 2nd respondents herein to release the goods viz., 123 units of Old & Used Digital Multifunctional Print & Copying Machines with Standard Accessories, imported vide Bill of Entry No.6643340, dated 25.4.2012, under Free as Second Hand Capital goods in terms of Para 2.17 read with Definitions under 9.12 of Foreign Trade Policy 2009-2014 without imposing any restriction in the absence of specific restriction in Para 2.17 of Foreign Trade Policy and in Para 2.33 of Hand Book of Procedures 2009-2014 and any Notification in compliance of the Final Order of Honourable CESTAT, Bangalore Bench, vide Order No.405 to 416/2011, dated 27.6.2011 (W.A.2315 of 2013)

WP No.13106 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents herein to provisionally assess and permit clearance of 244 units of Secondhand Digital Multifunction Print and Copying Machines forming the subject matter, vide Bill of Entry NO.6579408 18.04.2012 upon the payment of applicable duties of customs on the enhanced assessable value as determined by the chartered engineer (W.A.2316 of 2013)

WP No.7395 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the 1st and 2nd Respondents herein to Release the goods viz., 105 Units of Old and Used Digital Multifunction Print and Copying Machines with Accessories, imported vide Bill of Entry No.6266684, dated 15.03.2012, under Free as Second Hand Capital goods in terms of para 2.17 read with Definitions under para 9.12 of Foreign Trade Policy 2009-2014 and any Notification in compliance of the Final Order of Honourable CESTAT, Bangalore Bench, vide Final Order No.405 to 416/2011, dated 27.6.2011 (W.A.2317 of 2013)

WP No.13050 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the 1st and 2nd respondents herein to Release the goods viz., 225 pieces of Used Digital Multifunction Devices and 12 pieces of Accessories & Finishers, imported vide Bill of Entry No.6407244, dated 30.03.2012, under Free as Second Hand Capital goods in terms of Para 2.17 read with definitions under 9.12 of Foreign Trade Policy 2009-2014 without imposing any restriction in the absence of specific restriction in Para 2.17 of Foreign Trade Policy and in para 2.33 of Hand Book of

Procedures 2009-2014 and any Notification in compliance of the Final Order of Honble CESTAT, Bangalore Bench, vide Final Order No.405 to 416/2011, dated 27.6.2011 (W.A.2318 of 2013)

WP No.14622 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents herein to provisionally assess and permit clearance of 108 units of secondhand Digital Multifunction Print & Copying Machines forming the subject matter, vide Bill of Entry No.3430837 dated 06.05.2011, upon the payment of applicable duties of Customs on the assessable value as determined by the chartered engineer (W.A.2319 of 2013)

WP No.14661 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents herein to provisionally assess and permit clearance of 256 units of secondhand Digital Multifunction Print & Copying Machines forming the subject matter, vide Bill of Entry No.6899084 dated 22.5.2012 upon the payment of applicable duties of Customs on the enhanced assessable value as determined by the chartered engineer (W.A.2320 of 2013)

WP No.14696 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents herein to provisionally assess and permit clearance of 116 units of secondhand Digital Multifunction Print & Copying Machines forming the subject matter, vide Bill of Entry No.3493040 dated 13.05.2011, upon the payment of applicable duties of Customs on the assessable value as determined by the chartered engineer (W.A.2321 of 2013)

WP No.15583 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents herein to provisionally assess and permit clearance of 125 units of secondhand Digital Multifunction Print & Copying Machines forming the subject matter, vide Bill of Entry No.4177201, 26.7.2011 upon the payment of applicable duties of Customs on the enhanced assessable value as determined by the chartered engineer (W.A.2322 of 2013)

WP No.14697 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the respondents herein to provisionally assess and permit clearance of 118 units of secondhand Digital Multifunction Print & Copying Machines forming the

subject matter, vide Bill of Entry No.3422542 dated 06.05.2011, upon the payment of applicable duties of Customs on the assessable value as determined by the chartered engineer (W.A.2323 of 2013)

WP No.15928 of 2012

Writ Petition filed under Article 226 of Constitution of India praying to issue a Writ of Mandamus, directing the 1st and 2nd respondent herein to Release the goods viz., 108 Units of the Old and Used Digital Multifunction Printing & Copying Machines with Standard Accessories, imported vide Bill of Entry No.7085432, dated 12.6.12 under Free as Second Hand Capital goods in terms of Para 2.17 read with Definitions under 9.12 of Foreign Trade Policy 2009-2014 without imposing any restriction in the absence of specific restriction in para 2.17 of the Foreign Trade policy and in para 2.33 of Handbook of procedures 2009-14 and any notification on payment of applicable duties of Customs on the enhanced value by the Chartered Engineer (W.A.2324 of 2013)

For Appellants
in all writ appeals. : Mr.V.Sundareswaran, SPCCG
For R1 in W.A.Nos.824,
825 & 851/2012, 2276
to 2285 & 2315 to : Mr. N. Viswanathan &
2324 of 2013 : Mr. S. Baskaran for R1

For R1 in W.A.Nos.826 to
828, 864 & 865 of 2012 : Mr. B. Sathish Sundar for R1

COMMON JUDGMENT

(Delivered by The Hon'ble The Chief Justice)

We have heard the learned counsel for the parties.

2. It cannot be disputed by the learned counsel for the appellant/Department that the matter in issue is squarely covered by the judgment of a Division Bench of this Court in Commissioner of Customs, Tuticorin vs. City Office Equipment (2014 (302) ELT 212, which was decided on 14.03.2013. The submission of the learned counsel for the Department is that the said judgment has not correctly interpreted the judgments of the Hon'ble Supreme Court.

3. On our query as to whether any Special Leave Petition was preferred against the same, learned counsel states that a Special Leave Petition has been preferred, but has still not been numbered. This is the position 2½ years after the judgment has been delivered!

4. We may also note that the learned counsel for the Department further seeks to rely upon the judgment of a Division Bench of this Court in Writ Appeal Nos. 2101 to 2103 of 2012 (DGFT vs. Nitin Traders), decided on 02.11.2012, which remanded the matter to the learned Single Judge, who disposed of the matters on 05.06.2013 (Shrishti Digital Solution v. Additional Commissioner of Customs, Chennai, reported in 2013 (298) ELT 197). On our query, it is stated that in respect of that judgment also, a writ appeal has been filed, but that is still at SR stage (i.e. unnumbered) for 2½ years! All one can say, the Department is consistent in its actions and delays.

5. In the present appeals, we are concerned with the decision of the learned Single Judge, in terms whereof the goods have been released on payment of duty.

6. We have set out the aforesaid facts, though really speaking for disposal of the appeals, it is suffice to say that the matter being covered by the judgment of the Division Bench of this Court in Commissioner of Customs, Tuticorin vs. City Office Equipment (supra), these appeals are liable to be dismissed in terms of the said judgment. Ordered accordingly. No costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

ATR

Sub Assistant Registrar

To

1. The Commissioner of Customs
(Seaport-Imports), Custom House
No.60, Rajaji Salai, Chennai-01.
2. The Additional Commissioner of Customs (Gr.5A)
Custom House
No.60, Rajaji Salai, Chennai-01.
3. The Assistant Commissioner of Customs (Gr.5A)
Custom House
No.60, Rajaji Salai, Chennai-01.

4. The Member Secretary
Tamil Nadu Pollution Control Board
Guindy, Chennai 600 002.
5. The Secretary
Government of India
Ministry of Environment and Forests
Paryavaran Bhavan, CGO Complex
Lodhi Road, New Delhi 110 003.
6. The Director General of Foreign Trade &
Ex-Officio Additional Secretary to Government,
Ministry of Commerce & Industry,
Department of Commerce, New Delhi.
7. The Additional Commissioner of Customs(Group - 7B)
Custom House,
No.60, Rajaji Salai, Chennai - 1.
8. The Assistant Commissioner of Customs,
Custom House,
No.60, Rajaji Salai, Chennai - 1.
9. The Additional Commissioner of Customs, (Group - 5)
Custom House,
No.60, Rajaji Salai, Chennai - 1.
10. The Assistant Commissioner of Customs, (Group - 5)
Custom House,
No.60, Rajaji Salai, Chennai - 1.
11. The Assistant Deputy Commissioner of Customs, (Group - 5A)
Customs House,
No.60, Rajaji Salai, Chennai - 1.

+2cc's to Mr.N.Viswanathan, Advocate, S.R.No.50348

+3cc's to Mr.V.Sundereswaran, Advocate, S.R.No.50153

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Writ Appeal Nos. 824 to 828, 846 to 853
and 864 to 872 of 2012, 2276 to 2285
and 2315 to 2324 of 2013

PA(CO)
CA(12/10/2015)