Shephali

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 1841 OF 2015

M/s. Prasad Enterprises ...Petitioners
Versus
Union of India & Anr. ...Respondents

Mr. Ashok Singh, for the Petitioners.
Mr. Pradeep S. Jetly, for the Respondents.

CORAM: S.C. DHARMADHIKARI & G.S. PATEL, JJ.
DATED: 11th January 2016

PC:-

1. The only prayer in this Petition is that the Tribunal's order has not been acted upon by the Revenue. The prayer in the Petition refers to an order passed by the Tribunal, a copy of which is at pages 16 to 20 of the Petition. On 29th November 2012, a communication was received by the Petitioners informing them that the Appeal No. C/891/2012-Mum has been disposed of on 8th October 2012.

2. That was an Appeal of the Petitioners against the order in Appeal of the Commissioner of Customs (Appeals) dated 9th August 2012.

3. The CESTAT on an interlocutory application itself heard the parties on merits. It made a final order and directed that the transaction value is the correct value and as stated in the impugned Bills of Entry. The Appeal was allowed with a consequential relief. The Petitioners' specific grievance is that therefore a monetary liability, if any, ought to be reworked or recomputed by taking the value in the Bills of Entry as the transaction value. Since that was not done by the Revenue for a considerable period of time, the Petitioners refund claims could not be processed by the Refund Section, namely, the Assistant Commissioner of Customs (CRARS).

4. After the matter was heard for some time, on instructions, Mr. Jetly appearing for the Revenue/Respondents states that the consequential order in terms of the Tribunal's directions so also the orders on the refund claim both would be passed and duly communicated to the Petitioners within a period of eight weeks from the date of receipt of a copy of our order passed today. We accept the statements made by Mr. Jetly on instructions as undertakings given to the Court. The Assistant Commissioner of Customs, who is empowered to rework and recompute the duty liability, if any, in terms of the transaction value as also the Assistant Commissioner of Customs (CRARS) shall act on an authenticated copy of this order. We clarify that we expressed no opinion on the merits of the refund claim.

(G. S. PATEL, J.) **(S. C. DHARMADHIKARI, J.)**