W.M.P.Nos.23657 to 23659 of 2016
and W.P.Nos.19960 to 19962 of 2016

T.S.Sivagnanam, J.,

The Revenue has filed these Miscellaneous Petitions to modify the final orders passed by this Court, dated 17.06.2016.

2. The modification sought for, is only with regard to the operative portion of the order and direction issued in the Writ Petitions, viz., para no.8, which is quoted herein below:-

> "In the light of the above, the Writ Petitions are disposed of directing the second respondent to return the jewels in question forthwith subject to the petitioners paying fine and penalty, if any, ordered by the Commissioner (Appeals) and executing a bond to produce the jewellery before the Department, in the event of the revision applications filed before the Revisional Authority are allowed. The above direction shall be compiled with, within a period of three weeks from the date of receipt of a copy of this order. No costs. Consequently, the above MPs are closed"

3. Subsequently, the matter was brought up before this Court under the caption, "for Being Mentioned", since certain typographical errors occurred in the order. That is to say, in the prayer portion, instead of mentioning the order passed by the respondent / Customs Department as 'Order-in-Appeal', the same was wrongly mentioned as 'Order-in-Original'.

Likewise, in para No.6, the date of dispatch of the order was wrongly mentioned as '17.10.2015', instead of '12.10.2015'. Since the said errors were being inadvertent and clerical mistakes, the same were directed to be corrected, by order, dated 29.06.2016.

4. Now, the Revenue has come forward with these Miscellaneous Petitions, contending that gold jewellery have already been disposed of, by the Department, by memo, dated 14.09.2015, and, it is submitted that the sale amount is available with the Department.

5. In the light of the above fact, the operative portion of the order and direction issued in the Writ Petitions, viz., Para No.8 shall stand modified to the following effect:-

> "8. Since the jewels have already been disposed by the Department, the question of returning the same does not arise. Hence, the respondents are directed to return the sale proceeds to the petitioners, which were received by the Department pursuant to the sale of the jewellery, subject to the petitioners executing bonds for the full value, and agreeing to refund the entire amount, in the event of the Revisions filed by the Revenue before the Revisional Authority are allowed. The above direction shall be complied with, within a period of six weeks from the date of receipt of a copy of this order. The Writ Petitions are disposed of

accordingly. No costs. Consequently, the above MPs are closed"

6. In fine, these Miscellaneous Petitions are allowed.

19.08.2016

pvs

T.S.SIVAGNANAM, J.,

pvs

W.M.P.Nos.23657 to 23659 of 2016
and W.P.Nos.19960 to 19962 of 2016

19.08.2016