

**THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY**

WRIT PETITION Nos.20317 and 20342 of 2016

COMMON ORDER: (Per the Hon'ble Sri Justice Ramesh Ranganathan)

The order, under challenge in these writ petitions, is the proceedings dated 04.01.2016 issued by the Assistant Commissioner of Central Excise, Kakinada advising the petitioner to comply with the bond conditions, by paying appropriate differential customs duty with interest thereon, within ten days failing which appropriate action would be initiated under Section 142 of the Customs Act, 1962.

When the matter came up earlier Sri P.S.P.Suresh Kumar, learned Standing Counsel for Customs and Central Excise, sought time to obtain instructions. Today the learned Standing Counsel, on instructions, would submit that the impugned proceedings are merely advisory in nature; the respondents are in the process of putting the petitioner on notice calling upon them to show cause why differential duty should not be recovered from them; the petitioner would be given an opportunity of being heard; it is only after an order of adjudication is passed would any action be taken, if need be, to recover the differential duty; and no coercive steps would be taken in the interregnum.

In view of the submission now made across the bar by Sri P.S.P.Suresh Kumar, learned Standing Counsel, it is clear that the respondents do not intend taking any coercive steps for recovery of the disputed duty till action is taken as aforementioned.

Sri V.R.Avula, learned counsel for the petitioner, would submit that it would suffice if the submission now made by the learned Standing Counsel is placed on record and the writ petition is disposed of in terms thereof.

Recording the aforesaid submission of Sri P.S.P.Suresh Kumar, learned Standing Counsel for Customs and Central Excise, that no

coercive steps would be taken for recovery of the differential duty, till a show cause notice is issued and an order of adjudication is passed thereafter, the writ petitions are disposed of. The miscellaneous petitions pending, if any, shall also stand disposed of. There shall be no order as to costs.

(RAMESH RANGANATHAN, J)

(M.SATYANARAYANA MURTHY, J)

28th June 2016

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Date: 28.06.2016

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