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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 7137/2016**

SISIKA SHOES & ACCESSORIES Petitioner
Through: Mr. M.P. Devnath and Mr. Yogendra
Aldak, Advs.

versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Sandeep Mahapatra, Adv. for R-1.

+ **W.P.(C) 7138/2016**

SSR RETAILS Petitioner
Through: Mr. M.P. Devnath and Mr. Yogendra
Aldak, Advs.

versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Sandeep Mahapatra, Adv. for R-1.

+ **W.P.(C) 7140/2016**

STELATOES, THE SHOE MALL Petitioner
Through: Mr. M.P. Devnath and Mr. Yogendra
Aldak, Advs.

versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Sandeep Mahapatra, Adv. for R-1.

+ **W.P.(C) 7141/2016**

STELATOES SHOE BAZAAR Petitioner
Through: Mr. M.P. Devnath and Mr. Yogendra
Aldak, Advs.

versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Sandeep Mahapatra, Adv. for R-1.

+ **W.P.(C) 7172/2016**

STELATOES SHOES & ACCESSORIES PVT. LTD. Petitioner
Through: Mr. M.P. Devnath and Mr. Yogendra
Aldak, Advs.

versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Sandeep Mahapatra, Adv. for R-1.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

% **25.11.2016**

CM Nos. 29402/2016 & 42217/2016 in WP(C) 7137/2016

CM Nos. 29404/2016 & 42218/2016 in WP(C) 7138/2016

CM Nos. 29406/2016 & 42219/2016 in WP(C) 7140/2016

CM Nos. 29408/2016 & 42220/2016 in WP(C) 7141/2016

CM Nos. 29502/2016 & 42221/2016 in WP(C) 7172/2016

These applications substantially seek clarification of the order dated 07.10.2016 passed in the writ petitions. The learned counsel for the respondent seeks leave to place on record the reply. The reply is hereby taken on record.

The applicants seek clarification with respect to the amount to be deposited towards provisional clearance of goods. It is submitted that the Court had indicated that 50% of the duty on the provisional value should be deposited but inadvertently that was not so recorded instead the order records that the duty payable on the provisional valuation would have to be deposited as a pre-condition for the

provisional release. The learned counsel further submits that in a search proceeding an amount of Rs. 1.21 crores were seized and that amount has been kept in a Fixed Deposit.

The learned counsel for the respondent submits that independent of the Fixed Deposit amount – which has been treated as security, the applicant should deposit the requisite duty amount having regard to the facts and circumstances.

This Court is of the view that having regard to the overall circumstances, the petitioner should deposit 50% of the duty payable on the provisional valuation; the amounts seized i.e. Rs. 1.21 crores shall be adjusted towards such liability and the balance shall be deposited with the respondent. Needless to add, in the event of final determination and any duty liability accruing to the account of the petitioner, it is open to the respondent to adjust the amounts deposited towards such liability, if any, or any further amounts payable.

The applications are disposed of in the above terms.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

NOVEMBER 25, 2016/kk