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

+ **W.P.(C) 9733/2016 & C.M.38896/2016**

HARSH INTERNATIONAL Petitioner
Through: **Mr.Prem Ranjan Kumar, Adv.**

versus

THE JOINT COMMISSIONER OF CUSTOMS Respondent
Through: **Mr.Pramod Kr.Rai, Sr.Standing
Counsel and Mr.Deepak Anand,
Jr.Standing counsel.**

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MS. JUSTICE DEEPA SHARMA

ORDER

% 21.10.2016

C.M.38896/2016 (for exemption)

Exemption is allowed subject to just exceptions.

Application stands disposed of.

W.P.(C) 9733/2016

Issue notice. Mr.Pramod Kr.Rai, senior standing counsel accepts notice for the respondent.

The writ petitioner claims direction for the issuance of “no dues certificate”. The petitioner’s import consignment was brought to assessment since the declared value was not accepted. The petitioner was asked to furnish a bank guarantee for ₹2,70,000/-. The Joint Commissioner upheld the enhancement of value and redemption fine at ₹5 lakhs and penalty of ₹5 lakhs. The petitioner’s appeal upheld the enhancement value but reduced redemption fine and penalty from

₹5 lakhs to ₹1,50,000/- and ₹1 lakh respectively. It is contended that on 04.04.2014, the petitioner informed the respondents that the adjudicated amount had already been paid and in fact in excess of ₹20,000/- was receivable from them. The petitioner's case is that its refund claim was withheld and certain amounts were adjusted by the Kolkata Custom Office. In the circumstances, no dues certificate from the Delhi Custom Authority sought.

Having regard to the fact that the petitioner has repeatedly approached the respondent, a direction is issued that appropriate orders are made by the concerned officer i.e. concerned Assistant Commissioner ICD, Tughlakabad within three weeks on the issue and directly communicated to the petitioner. All remedies are kept open.

The writ petition is disposed of in the above terms.

Order dasti.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

OCTOBER 21, 2016

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