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

+ **W.P. (C) 11319/2016, CM APPL.44323/2016**

AMANULLAH Petitioner
Through: Dr. G.K. Sarkar with Ms. Malabika
Sarkar and Mr. Prashant Srivastava, Advocates.

versus

COMMISSIONER OF CUTOMS (GENERAL) Respondent
Through: Mr. Harpreet Singh, Sr. Standing
Counsel.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

% **ORDER**
05.12.2016

Issue notice. Mr. Harpreet Singh, Advocate accepts notice.

This Court had disposed of the previous writ petition - W.P.(C)10788/2016 - directing the respondent to expeditiously pass an order on the petitioner's application for release of seized goods under the provisions of Section 110A of the Customs Act, 1962. The petitioner had sought release by payment of 30% of the differential duty. The respondents have by the impugned order of 24.11.2016 directed payment of 50% of the value of the provisional valuation of the goods, i.e., ₹47,20,248/-.

Considering the overall circumstances, this Court is of the opinion that the demand is excessive and arbitrary and is premised

upon the entire valuation being subjected to customs duty - a proposition stated to be rejected. In the circumstances, the respondents are directed to release the goods provisionally subject to the petitioner paying the amount of 30% of the differential duty, by securing it appropriately through a bank guarantee/deposit etc. along with the bond in usual terms. The petitioner apparently had presented a pay order to the extent of 30% of the differential duty. If the said pay order is valid that shall be taken on the record as sufficient compliance with this order.

The writ petition is disposed of in the above terms.

Order *dasti*.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

DECEMBER 05, 2016

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