

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.01.2017

CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER

W.P.No.726 of 2017

And

W.M.P.No.766 of 2017

M/s.Rock Impex
Rep. by its Proprietor
Shri R.Ravi

... Petitioner

Vs.

- 1 The Addl. Commissioner of Customs
(Group-5) Chennai-II Commissionerate
O/o.Commissioner of Customs,
Chennai-II, Customs House,
No.60, Rajaji Salai,
Chennai - 600 001.
- 2 The Deputy/Assistant Commissioner of
Customs, (Group-5),
(Chennai-II Commissionerate)
O/o.Commissioner of Customs, Chennai-II,
Customs House
No.60, Rajaji Salai,
Chennai - 600 001.
- 3 Deputy Commissioner of Customs
(Special Intelligence and
Investigation Branch),
O/o.Commissioner of Customs, Chennai - II,
Customs House,
No.60, Rajaji Salai
Chennai - 600 001.

... Respondents

Prayer:

Petition filed under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondents herein more particularly the 1st respondent herein, to cause release of 60 sets of split air conditioners covered under Bill of Entry No.4234454 dated 12.02.2016 provisionally in terms of Section 110A of the Customs Act, 1962 and for further direction to the respondents to permit re-export of 40 units of Sony Bravia LED Television sets and one unit of Samsung 55 inches Smart Television.

For Petitioner : Mr.B.Satish Sundar
For Respondents : Mr.T.Pramod Kumar Chopda

O R D E R

1.Mr.Chopda on written instructions, informs me that the differential duty payable in respect of general brand one ton Airconditioners which comprises indoor and outdoor units will work out to Rs.3,27,141/-.

2.To be noted, the total units of split Airconditioners are 60 in number. Mr.Chopda further informs me that the differential value of these 60 split Airconditioners has been assessed at Rs.8,75,160/-.

3.Accordingly, Mr.Chopda says that the subject 60 split Airconditioners could be provisionally released to the petitioner upon the payment of differential duty equivalent to Rs.3,27,141 and, upon furnishing of personal bond for the differential value of the said Airconditioners.

4.Learned counsel further informs me that insofar as the subject LED TV sets are concerned, the petitioner's request for re-export will be processed and appropriate orders will be passed.

4.1. To be noted, the LED TV sets are forty one (41) in number, comprising of one (1) TV set of Samsung brand, while the rest bear the Sony Bravia brand.

5.Having regard to the submission adverted to above, the learned counsel for the petitioner is agreeable to the suggestion made by Mr.Chopda.

6.Accordingly, upon deposit of differential duty in the sum of Rs.3,27,141/- and duty payable on self assessment, the 60 Airconditioners which are the subject matter of the present writ petition will be released to the petitioner. In addition, the petitioner will also execute a personal bond for the differential value, which is pegged at Rs.8,75,160/- .

7.Insofar as the petitioner's request for re-export of 41 LED TV sets is concerned, the respondent will process the request and pass appropriate orders, albeit, in accordance with law. Needless to say, the orders in that behalf will be passed with due expedition, though, not later than six weeks from the date of receipt of a copy of the order. Insofar as the provisional release of 60 split Airconditioners is concerned, the same, shall take place, immediately upon the petitioner fulfilling the conditions stipulated above.

8.The writ petition is disposed of in terms of the
aforementioned directions. No costs. Consequently, pending
application is closed.

Sd/-
Asst.Registrar (CS II)

/true copy/

Sub Asst. Registrar

To

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Chennai - 600 001.

+1 cc to M/s.B.Satish Sundar, Advocate, sr.3228.

+1 cc to M/s.T.Pramod Kumar chopra, advocate, sr.3182.

rsk(co)
krd 27/1

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