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

+ **W.P. (C) 477/2017**

**G.B. INTERNATIONAL** ..... Petitioner  
Through: Ms. Anjali J. Manish, Advocate.

versus

**THE UNION OF INDIA & ORS.** ..... Respondents  
Through: Mr. Sanjeev Narula with Mr. Abhishek  
Ghai, Advocates for Resp2-4.  
Mr. Santosh Kr. Pandey, Govt. Pleader.

**CORAM:**

**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**

**HON'BLE MR. JUSTICE NAJMI WAZIRI**

**ORDER**

% **18.01.2017**

Issue notice. Mr. Sanjeev Narula, Advocate accepts notice.  
With consent, the petition was heard finally for disposal.

The writ petitioner seeks directions for release of its goods and the quashing of an order made by the Commissioner on 29.11.2016. The writ petitioner had filed a bill of entry on 02.11.2016 in respect of quantities of "PU Coated Polyester Fabric", "Non Textured and Polyester Linen Fabric (other than upholstery fabric)" and 5000 pieces of "Suction Pump", imported from China. The goods were seized on 10.11.2016 when the customs authorities were of the opinion that the importer/petitioner had undervalued the imported goods. The petitioner sought provisional release of the goods, which resulted in the impugned order whereby the Commissioner - as a pre-condition for release, directed deposit of 100% differential duty or

bank guarantee for the same amount, besides imposing certain other conditions. The petitioner contends that having regard to the nature of the goods and the circumstances, and that the samples were drawn, imposition of such an onerous condition is unwarranted and arbitrary.

Counsel for the respondents, on the other hand, contends that the petitioner has the appellate remedy in case it is aggrieved and that the customs authorities cannot be faulted with for having imposed what are the standard conditions.

This Court is of the opinion that having regard to the amendment in the provisions of the Customs Act w.e.f. 06.08.2014, after filing adjudication, a remedy is still available if pre-deposit is restricted to 7.5% of the adjudicated amount, and thus, the imposition of 100% duty in the circumstances, is onerous considering the nature of the goods.

Having regard to these circumstances, the petitioner is directed to deposit 20% of the differential duty, in terms of the provisional order and also comply with the other conditions (save and except requirement of 25% of bank guarantee in the impugned order). The respondents are directed to release the goods provisionally. All rights and contentions of the parties are reserved.

The writ petition is partly allowed in the above terms.

**S. RAVINDRA BHAT, J**

**NAJMI WAZIRI, J**

**JANUARY 18, 2017/vikas/**  
*W.P.(C)477/2017*

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