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

+ CM APPL.7640/2017 IN W.P. (C) 692/2017 (disposed off case)

JAI BHAGWAN (HUF) THROUGH: ITS KARTA

JAI BHAGWAN MITTAL Petitioner

Through: Ms. Anjali Manish, Advocate.

versus

THE UNION OF INDIA & ORS. Respondents

Through: Mr. Sanjeev Narula, Sr. Standing
Counsel for CBEC with Mr. Abhishek Ghai and
Mr. Anshuman Upadhyay, Advocates.

Mr. Satish Aggarwala, Advocate for DRI.

Mr. Debajyoti Behuria, Govt. Pleader.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

ORDER

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23.02.2017

CM APPL.7640/2017

Issue notice. Mr. Sanjeev Narula, Sr. Standing Counsel for
CBEC and Mr. Satish Aggarwala, Advocate for DRI accepts notice.

The applicant seeks directions consequent to the order of the
Court dated 30.01.2017. It is aggrieved by the fact that even though it
paid differential duty in terms of the customs authority's demands on
28.10.2016, further amounts have been demanded. The custom
authority's contentions are premised essentially on the wording of this

Court's order which had *inter alia* directed that the goods be released "subject to the petitioner paying the differential amount of duty". The *inter se* correspondence between the Customs authorities and the Department of Revenue Intelligence ("DRI") - on 09.02.2017 and 10.02.2017 - clearly bring out the facts that the Customs never made any fresh determination based upon any provisions of law, preceded by a show cause notice. It rather chose to go by the instructions of the DRI. It is, therefore, evident that there was no assessment order demanding further differential duty as it were. In these circumstances, respondents are directed to comply with the Court's order and ensure that the goods are released within a week.

Application stands disposed of.

A copy of this order be given *dasti* under the signatures of Court Master.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

FEBRUARY 23, 2017

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