

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 10210 OF 2018**

Granite India ... Petitioner
Versus
The Union of India and others ... Respondents

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Mr. Priyadarshi Manish i/b Devraj Kansara for the Petitioner.

Mr. Pradeep S. Jetly for the Respondents.

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**CORAM : M. S. SANKLECHA &
M. S. SONAK, JJ.**

DATE : 26th OCTOBER, 2018.

P. C.:

1. With the consent of the parties, petition is disposed of finally at the stage of admission.
2. This writ petition under Article 226 of the Constitution of India challenges the order dated 20th August, 2018 passed by the Assistant Commissioner of Customs. The impugned order dated 20th August 2018 finalised three bills of entry, two of them dated 9th February 2018 and one dated 9th March, 2018 enhancing the value of imported goods from that declared in the bills of entry.
3. The grievance of the petitioner is that the impugned order dated 20th August, 2018 has been passed without having followed the principles of natural justice i.e. as in the absence of issuing any show cause notice or granting any hearing to the petitioners.

4. Mr. Jetly, learned Counsel appearing for the revenue very fairly concedes that the impugned order dated 20th August, 2018 is not sustainable in law as the principles of natural justice have to be followed while finalising a provisional assessed bills of entry as in this case. In fact it has been so held by this Court in ***Zuari Agro Chemicals Ltd. Vs. Union of India – 2014 (307) E.L.T. 874 (Bom.)***, ***Titanium Ten Enterprise Pvt. Ltd. Vs. Union of India – 2018 (361) E.L.T. 727 (Bom.)***, ***Balaji Impex Vs. Union of India – 2012 (279) E.L.T. 485 (Bom.)*** and ***Deepak Fertilisers and Petrochemicals Vs. Union of India – 2016 (381) E.L.T. 3 (Bom.)***

5. In view of above the impugned order dated 20th August, 2018 is quashed and set aside. The respondents would finalise the three bills of entry, two of them dated 9th February, 2018 and one dated 9th March, 2018, which are the subject matter of this petition after following the principles of natural justice i.e. issuing a show cause notice, hearing the petitioner and passing a speaking order.

6. Accordingly, writ petition is disposed of in above terms.

(M. S. SONAK, J.)

(M. S. SANKLECHA, J.)