

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 1218 OF 2016

Mahendra Kumar Jain	}	Petitioner
versus		
Commissioner of Customs	}	
(Import)	}	Respondents

Mr. Mrugank Shah i/b. M/s. Mrugank and
Basutkar Law Partners for the petitioner.

Mr. Swapnil Bangur with Mr. Jitendra B.
Mishra for the respondents.

**CORAM :- S. C. DHARMADHIKARI &
SMT. BHARATI H. DANGRE, JJ.**

DATE :- JANUARY 29, 2018

P.C. :-

1. It is stated that the bills of entry were lodged on 25th September, 2014. The copies of these bills of entry are annexed as Annexures 'A' to 'C'. The respondents disputed the valuation of the goods and referred to a notification, copy of which is at Exhibit 'D'. However, throughout the petition, it is complained that there has been no assessment of the bills of entry nor has the petitioner been served with the assessment order so as to enable him to impugn it or take such steps as are permissible in law.

2. On such a petition with a limited prayer, we find that there is absolutely no response forthcoming from the respondents. The

petition is lodged on 6th May, 2016, but from that date, we do not find any affidavit being placed on record or any statement being made reporting compliance of the statutory obligation and duty. Now, we do not intend to keep this petition pending. If the bills of entry have still not been assessed, we direct that they shall be assessed and necessary orders should be passed in terms of the statutory provisions as expeditiously as possible and in any event, within a period of six weeks from today.

3. With the aforesaid directions, the writ petition is disposed of.

(SMT. BHARATI H. DANGRE, J.)

(S.C.DHARMADHIKARI, J.)