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

+ **W.P.(C) 3741/2018 & CM APPL.14801/2018**

WIDE IMPEX

..... Petitioner
Through: Ms.Anjali. J. Manish and
Mr.Priyadarshi Manish, Advocates.

versus

**THE PRINCIPAL COMMISSIONER OF CUSTOMS
(IMPORT),ICD,TUGHLAKABAD,NEW DELHI & ORS.**

..... Respondents
Through: Mr.Harpreet Singh, Sr. Standing
Counsel for respondent with
Ms.Suhani Mathur, Advocate.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

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12.09.2018

W.P.(C) 3741/2018 & CM APPL.14801/2018

The petitioner's grievance is that the detention order issued in respect of bill of entry for import, on 11.12.2017 was illegal. It was urged that the officials of the customs authorities accepted the petitioner's explanation with respect to the classification of goods but later did not pass any order and rather proceeded to detain it only on 31.01.2018. It is contended that the delay in making in the order – even an adverse attention cannot be explained since the respondent conducted search of the petitioner's premises on 08.01.2018 and after

08.01.2018 no action was taken.

This Court required the respondent/customs authority to produce a record. The record also reflects that the bill of entry initially was appraised thereupon and concerned official was of the opinion that further investigation was necessary. On number of occasions the petitioner or his representative were asked to furnish the information which was complied with in part. Subsequently, during the search of the petitioner's premises in course of which its computer having the electronic information available in the form of email data residing in the email text of the petitioner, was retrieved. After analysis the custom authority appeared to have detained goods on 31.01.2018. Parallely, files also reflect that on several dates, further action by way of arrest in pursuant to power under Section 104 of the Customs Act, 1962 was contemplated. As this entailed infraction in fraction of liberty, concerned official i.e. concerned official of the lower level customs authority, explained the circumstances after which final approval for arrest was given on 19.02.2018.

Having regard to the fact that goods in question were permitted to be released through provisional release order which was to some extent modified by the CESTAT, this Court is of the opinion that no further direction can be made.

It is open to the petitioner to urge all contentions on the merits in the show-cause notice proceedings.

The writ petition is accordingly disposed of.

CM APPL. 32292/2018 (*waiver of cost*)

Cost of Rs.25,000/- deposited by the orders dated 02.08.2018 is hereby waived off. Order to the extent is modified.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

SEPTEMBER 12, 2018

SSC