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

+ **W.P.(C) 8181/2018**

**DURGA ENTERPRISES (THROUGH ITS SOLE PROPRIETOR
SH. ANIL AHUJA** Petitioner

Through Ms. Sonia Sharma with Mr. Ajay
Chandra, Advs.

versus

THE COMMISSIONER OF CUSTOMS (IMPORT) & ANR.

..... Respondents

Through Mr. Deepak Anand, Standing Counsel
for R-1.
Mr. Aditya Singla, Sr. Standing
Counsel for R-2.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

% **06.08.2018**

Issue notice. Mr. Deepak Anand and Mr. Aditya Singla,
Advocates accept notice.

The petitioner's grievance is two folds: firstly, declared value of the goods in the bill of entry applied by it was accepted but later, on the allegations levelled by the Directorate of Revenue Intelligence (DRI), the question is sought to be revisited. Secondly, it is urged by the petitioner that it has been subjected to harassment and its representatives repeatedly summoned to attend DRI proceedings in Ahmedabad. It is highlighted that the goods were imported in Delhi and that customs authorities in Delhi accepted the declared value.

Mr. Singla appearing for the respondent on instructions

submitted that revaluation pursuant to the analysis of the materials as existed has resulted in tentative enhancement of value of goods at ₹1.2 crore and that in the circumstances, likely differential amount due would be in the range of over ₹18 Lakhs.

This Court is of the opinion that since the respondents have now carried out their appraisal of the imported articles, the petitioner may, if it chooses, apply for provisional release of the goods. In case the conditions imposed upon the petitioner are not acceptable to it for any reason or the conditions are also honoured, it is open to the petitioner to avail appropriate remedy before CESTAT. Accordingly, if the petitioner applies for provisional release, the Commissioner shall pass appropriate speaking order within a week of receipt of the application. The petitioner's rights to appeal that order are kept open.

While carrying on investigation, the respondent is directed to ensure that petitioner's representatives are not put to inconvenience and ordinarily, the investigation is conducted in New Delhi. In exception and for good reasons, if so needed, adequate notice for questioning the petitioner's representative shall be intimated. In such an event, the respondent shall complete the investigation, outside Delhi in one sitting.

Writ petition is disposed of in the above terms.

S. RAVINDRA BHAT, J

AUGUST 06, 2018/rc

A. K. CHAWLA, J