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

\+ W.P.(C) 12651/2018, CM APPL. 49122-49123/2018

TAN PRINTS (INDIA) PVT. LTD. ..... Petitioner

Through: Mr. Anshumaan Sahni, Mr. Saurabh Kansal & Ms. Tuba Mohdi, Advs.

versus

UNION OF INDIA & ORS. ..... Respondents

Through: Mr. Amit Mahajan, CGSC with Mr. Madhav Chitale, Adv. for UOI.

Mr. Harpreet Singh, Sr. Standing Counsel for R-3&4 with Ms. Suhani Mathur, Adv.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

O R D E R

% **27.11.2018**

Issue notice.

Mr. Amit Mahajan, CGSC accepts notice on behalf of UOI and Mr. Harpreet Singh, Senior Standing Counsel accepts notice on behalf of Respondent Nos. 3&4.

The petitioner seeks appropriate directions for the clearance of its imported goods i.e. PS plates/CTCP plates. Suspecting that the goods were subject to Anti Dumping Duty, the authorities in this case apparently insisted upon carrying on investigations. In the circumstances, the goods were permitted to be warehoused. According to the Revenue, the warehousing was in terms specified by the petitioner; the latter has, however, alleged that the goods were kept in the open.

What is of significance is that the Designated Authority (DA) which completed its investigation by its final findings on 23.04.2018 found that there was no injury and recommended the abolition of Anti Dumping Duty (ADD). Its recommendations were accepted and a notification was accordingly issued by the Central Government on 01.06.2018.

In these circumstances, the petitioner contends that till date the customs authorities have not permitted clearance of the goods and are apparently considering imposing ADD, which would far exceed the value of the goods. The Revenue on the other hand submits that the customs authorities have not passed any final orders as investigations are still on.

This Court is of the opinion that having regard to the limited nature of the controversy, the concerned adjudicating authority should pass appropriate orders within four weeks. This should take into account the bill of entry presented, having regard to the facts of the case and the rules and principles outlined in Section 15. According to the petitioner, the principle embodied in Section 15(1)(b) would apply. The customs authorities shall take these contentions into account and pass appropriate order within the time indicated by the Court.

The writ petition is disposed of in the above terms.

Dasti under signatures of the Court Master.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

NOVEMBER 27, 2018/akv