

Sequeira

*IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION*

WRIT PETITION NO. 10814 OF 2019

ICI Coal and Mines Pvt. Ltd.

.. Petitioner

Vs

Union of India

.. Respondent

Mr.Deepak Bapat, Sonali Bapat, for the Petitioner.

Mr.Pradeep S.Jetly a/w Mr.J.B.Mishra, for the Respondent.

*CORAM : M.S.SANKLECHA &
NITIN JAMDAR, JJ.*

Date : 20 November 2019.

P.C. :

This Petition under Article 226 of the Constitution of India challenges notices dated 28 September 2014, 27 June 2014 and 8 October 2014 issued by Superintendent (Preventive) of Customs. By the aforesaid communications the Petitioner has been informed that the bills of entries which were provisionally assessed have now been finally assessed leading to a demand of Rs.62.63/- lakhs upon the Petitioner.

2. The Petitioner contended that the impugned communications have been passed without following the principles of

natural justice in as much as no hearing was granted to the Petitioner before finalising the bills of entries which were provisionally assessed.

3. In the above view the impugned communications dated 28 September, 2013, 27 June 2014 and 8 October 2014 are quashed and set aside. Needless to state that the Respondent, Superintendent (Preventive) of Customs or any other officer so authorised by the Commissioner of Customs, would pass fresh orders only after following the principles of natural justice.

4. Petition is disposed of in above terms.

(NITIN JAMDAR, J.)

(M.S.SANKLECHA, J.)