

IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 26.06.2019

CORAM:

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No.20481 of 2008

M/s. Robert Bosch Engineering and
Business Solutions Ltd
(Formerly Robert Bosch India Ltd)
Chil SEZ, Keeranathan Village,
Saravanampatti, Coimbatore - 641 035
(Rep. by Vidaya Sarathy, DGM &
Company Secretary)

...Petitioner

Vs

1. Union of India,
Rep. by the Director,
Department of Commerce & (SEZ Section),
Ministry of Commerce & Industry,
Government of India, Udyog Bhavan,
New Delhi 110 011.
2. Development Commissioner,
Madras Export Promotion Zone,
MEPZ Special Economic Zone and HEOUs,
Tambaram, Chennai - 600 045.
3. The Secretary,
Ministry of Finance,
Department of Revenue,
Government of India,
No.14, HUDCO Vishala Building,
B Wing, 6th floor, Bhikaji Cama Place,
New Delhi - 110 066.
4. The Member (Customs),
Central Board of Excise & Customs
Ministry of Finance,
Department of Revenue,
Government of India, North Block,
New Delhi.

5. The Commissioner of Customs,
6/7 A.T.D.Street, Race Course Road,
Coimbatore - 641 018.

6. Authorised Officer,
Coimbatore Hitech Infrastructure Ltd,
Keeranathan Village,
Saravanampatti, Coimbatore - 641 035.

...Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, or order or direction, calling for the entire records relating to F.No.6/2/2008-SEZ (pt) dated 30.06.2008 of the first respondent and quash the same and consequently direct the first respondent to forbear from levying duties on customs being payable for supply of goods by parties in the domestic tariff area to the petitioner unit in the SEZ.

For Petitioner : J.Sankar Raman

For Respondent : Mr.A.P.Srinivas,
SSC for Respondents

ORDER

The learned counsel for the petitioner submitted that in view of an identical issue arising in Advait Steel Rolling Mills Pvt. Ltd. Vs. Union of India 2012 (276) E.L.T.535 (Mad.), the issue in the present writ petition is covered.

2. The learned counsel for the respondents 1,3 and 5 submitted that he is unaware as to whether an appeal has been preferred against the order of the Division Bench of this Court in this case. However, he submits that the decision of the Hon'ble Gujarat High Court in Essar Steel Ltd. Vs Union of India 2010 (249) E.L.T.3 (Guj.) was allowed by the Supreme Court which forms the basis of the judgement in Advait Steel Rolling Mills Pvt.Ltd. Vs. Union of India 2012 (286) E.L.T.535 (Mad.). Against the said order, the third respondent claims to have filed a review petition vide Review Petition No.1848 of 2010. He states that the review petition is still pending before the Hon'ble Supreme Court.

3. The Writ Petition is allowed with a liberty to the department to workout the remedy subject to the outcome of the review petition. The petitioner is also at liberty to raise such objections in case, fresh proceedings are initiated. No Costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

Pkn.

To

1. The Director,
Union of India,
Department of Commerce & (SEZ Section),
Ministry of Commerce & Industry,
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New Delhi 110 011.
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ss(co)
nr 21/08/2019