

uIN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.12.2019

CORAM

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH
WP.Nos.5372/2019, 26057 & 29612/2018, 30674,
30677, 30681, 30684/2019, 31314, 31319,
31325, 31330/2018, 31620, 31624, 31628, 5387,
5551, 5552, 5555, 6069, 6074, 6076, 6078,
6108, 6111, 6675, 8091 & 8096 of 2019 and
WMP.Nos.30276, 34585, 36500, 36504, 36513, 36519 of 2018

- 1 M/S.CITY OFFICE EQUIPMENT
DOOR NO.10 AZIZ MULK 4TH STREET,
THOUSAND LIGHTS CHENNAI 600006
REP BY ITS PROPRIETOR
MR.PAWAN KUMAR JHUNJHUNWALA
... PETITIONER in WP No.5372 of 2018
- 1 M/S.CITY OFFICE EQUIPMENT
DOOR NO.10 AZIZ MULK 4TH STREET,
THOUSAND LIGHTS CHENNAI 600006
REP BY ITS PROPRIETOR
MR.PAWAN KUMAR JHUNJHUNWALA
... PETITIONER in WP No.26057 of 2018
- 1 M/S.BE OFFICE AUTOMATION PRODUCT (P) LTD
10 A GANGYOL INDUSTRIAL AREA
PHASE 3 JAMMU 180 CHENNAI 10, INDIA
BY ITS DIRECTOR R.B.YADAV
... PETITIONER in WP No.29612 of 2018
- 1 M/S.EXCEL COPIERS
UB-14D ARUNACHAL BHAWAN, BARAKHAMBHA ROAD,
NEW DELHI 110 001
REP. BY ITS PARTNER MR.ANKIT KHETTERPAL
... PETITIONER in WP No.30674 of 2019
- 1 M/S.CITY OFFICE EQUIPMENT
DOOR NO. 10 AZIZ MULK 4TH STREET
THOUSAND LIGHTS CHENNAI 600 006
REP. BY ITS PROPRIETOR MR. PAWAN KUMAR JHUNJHUNWALA
... PETITIONER in WP No.30677 of 2019
- 1 M/S.EXCEL COPIERS
UB-14D ARUNACHAL BHAWAN BARAKHAMBHA ROAD,
NEW DELHI 110 001
REP. BY ITS PARTNER MR.ANKIT KHETTERPAL
... PETITIONER in WP No.30681 of 2019

- 1 M/S. SKYLARK OFFICE MACHINES
SHOP NO. 4 GROUND FLOOR
DOOR NO. 10 AZIZ MULK 4TH STREET
THOUSAND LIGHT
CHENNAI 600 006
REP BY ITS PROPRIETOR SHRI ROHIT
JHUNJHUNWALA
... PETITIONER in WP No.30684 of 2019
- 1 M/S.GEE KAY COMPUTERS
B-7, PRABHAT KIRAN BUILDING, RAJENDRA PLACE,
NEW DELHI-110 008
REP BY ITS PROPRIETOR MR.GANESH
... PETITIONER in WP No.31314 of 2018
- 1 M/S.EXCEL COPIERS
JB-14D, ARUNACHAL BHAWAN
BARAKHAMBHA ROAD, NEW DELHI-110 001
REP BY ITS PROPRIETOR MR.ANKIT KHETTERPAL
... PETITIONER in WP No.31319 of 2018
- 1 M/S.PRIUS TECHNOLOGIES
CABIN 2 B-7 PRABHAT KIRAN BUILDING
RAJENDRA PLACE NEW DELHI-110 008
REP.BY ITS PROPRIETOR ANKIT KHETTERPAL
... PETITIONER in WP No.31325 of 2018
- 1 M/S.BEST MEGA INTERNATIONAL
GL-6 ANSAL BHAWAN K.G.MARG
NEW DELHI-110 001
REP. BY ITS PROPRIETOR
SHRI RAJESH KUMAR KHETTERPAL
... PETITIONER in WP No.31330 of 2018
- 1 M/S.PRIUS TECHNOLOGIES
CABIN 2 B-7 PRABHAT KIRAN BUILDING
RAJENDRA PLACE NEW DELHI 110 008
REP BY ITS PROPRIETOR ANKIT KHETTERPAL
... PETITIONER in WP No.31620 of 2019
- 1 M/S.EXCEL COPIERS
UB-14D ARUNACHAL BHAWAN
BARAKHAMBHA ROAD, NEW DELHI 110 001
REP BY ITS PARTNER ANKIT KHETTERPAL
... PETITIONER in WP No.31624 of 2019

- 1 M/S.PRIUS TECHNOLOGIES
CABIN 2, B-7, PRABHAT KIRAN BUILDING
RAJENDRA PLACE NEW DELHI 110 008
REP BY ITS PROPRIETOR ANKIT KHETTERPAL
... PETITIONER in WP No.31628 of 2019
- 1 M/S.CITY OFFICE EQUIPMENTS
DOOR NO 10 AZIZ MULK 4TH STREET
THOUSAND LIGHTS CHENNAI-6
REP BY ITS PROPRIETOR MR. PAWAN KUMAR JHUNJHUNWALA
... PETITIONER in WP No.5387 of 2019
- 1 M/S.EXCEL COPIERS
UB-14D ARUNACHAL BHAWAN
BARAKHAMBHA ROAD
NEW DELHI 110 001
REP BY ITS PARTNER ANKIT KHETTERPAL
... PETITIONER in WP No.5551 of 2019
- 1 M/S.SKYLARK OFFICE MACHINES
SHOP NO. 4 GROUND FLOOR
DOOR NO. 10 AZIZ MULK 4TH STREET
THOUSAND LIGHTS CHENNAI - 600006
REP. BY ITS PROPRIETOR SHRI ROHIT JHUNJHUNWALA
... PETITIONER in WP No.5552 of 2019
- 1 M/S.SKYLARK OFFICE MACHINES
SHOP NO. 4 GROUND FLOOR
DOOR NO. 10 AZIZ MULK 4TH STREET
THOUSAND LIGHTS CHENNAI - 600006
REP. BY ITS PROPRIETOR SHRI ROHIT JHUNJHUNWALA
... PETITIONER in WP No.5555 of 2019
- 1 M/S.ATUL AUTOMATION PVT LTD.,
NO.8 BENTINCK STREET TAHER MANSION
KOLKATA- 700001 WEST BENGAL,
REP BY ITS DIRECTOR KHETAN KAMDAR
... PETITIONER in WP No.6069 of 2019
- 1 M/S.ATUL AUTOMATION PVT LTD.,
NO.8 BENTINCK STREET TAHER MANSION
KOLKATA- 700001 WEST BENGAL
REP BY ITS DIRECTOR KHETAN KAMDAR
... PETITIONER in WP No.6074 of 2019

- 1 M/S.ATUL AUTOMATION PVT LTD
NO.8 BENTINCK STREET TAHER MANSION
KOLKATA- 700001 WEST BENGAL REP BY ITS
DIRECTOR KHETAN KAMDAR
... PETITIONER in WP No.6076 of 2019
- 1 M/S.ATUL AUTOMATION PVT LTD.,
NO.8 BENTINCK STREET TAHER MANSION
KOLKATA- 700001 WEST BENGAL
REP BY ITS DIRECTOR KHETAN KAMDAR
... PETITIONER in WP No.6078 of 2019
- 1 M/S.DELHI PHOTOCOPIERS
B-30/2 3RD FLOOR JHIMIL INDUSTRIAL AREA
DELHI-110 095
REP BY ITS PARTNER MR.JITENDER MOHAN
... PETITIONER in WP No.6108 of 2019
- 1 M/S.DELHI PHOTOCOPIERS
B-30/2 3RD FLOOR JHIMIL INDUSTRIAL AREA
DELHI-110 095
REP BY ITS PARTNER MR.JITENDER MOHAN
... PETITIONER in WP No.6111 of 2019
- 1 M/S.PHOTOFAK SYSTEM
1280 DR.MUKHERJEE NAGAR
(BEHIND BATRA CINEMA)
DELHI-110 009 REP BY ITS PROPRIETOR
MR.MANISH KUMAR
... PETITIONER in WP No.6675 of 2019
- 1 M/S.SKYART OFFICE MACHINES
SHOP NO 4 GROUND FLOOR
DOOR NO 10 AZIZ MULK 4TH STREET
THOUSAND LIGHTS CHENNAI-6
REP BY ITS PROPRIETOR SHRI ROHIT JHUNJHUNWALA
... PETITIONER in WP No.8091 of 2019
- 1 M/S.CITY OFFICE EQUIPMENT
DOOR NO 10 AZIZ MULK 4TH STREET
THOUSAND LIGHTS CHENNAI-6
REP BY ITS PROPRIETOR PAWAN KUMAR JHUNJHUNWALA
... PETITIONER in WP No.8096 of 2019
- VS
- 1 THE COMMISSIONER OF CUSTOMS,
CHENNAI II COMMISIONERATE,
NO.60, RAJAJI SALAI, CUSTOMS HOUSE,
CHENNAI-600 001.

2 THE JOINT/ADDL. COMMISSIONER OF CUSTOMS (gR.5),
NO.60, RAJAJI SALAI, CUSTOMS HOUSE,
CHENNAI-600 001.

3 THE ASST/DEPUTY COMMISSIONER OF CUSTOMS (GR.5),
NO.60, RAJAJI SALAI, CUSTOMS HOUSE,
CHENNAI-600 001.

...RESPONDENTS IN ALL WPS
EXCEPT W.P.NO.29612 OF 2018

1 THE COMMISSIONER OF CUSTOMS
CHENNAI II, COMMISSIONERATE,
NO.60, RAJAJI SALAI, CUSTOMS HOUSE,
CHENNAI.

2 THE JOINT/ADDITIONAL COMMISSIONER OF CUSTOMS,
(GR.5), NO.60, RAJAJI SALAI,
CUSTOMS HOUSE, CHENNAI-1.

...RESPONDENTS IN W.P. 29612 OF 2018

Prayers:

These Writ Petitions are filed under Article 226 of the constitution of India, praying for the issuance of a Writ of Mandamus

WP No.5372 of 2019:

directing the respondents herein to assess and clear the goods under import viz 103 units of old and Used Digital Multifunction print and copying Machines covered Under Bill of Entry No 8259523 dated 29-9-2018, upon the payment of applicable duties of customs on the value as determined by the chartered Engineer vide its report dated 25-10-2018 vis-a-vis the interim orders passed by the division bench of this Honble court in WP.NO 15621 TO 15623/2018 dated 13-2-2019.

WP No.26057 of 2018:

directing the respondents herein to assess and clear the goods under import, viz., 544 units of Old and Used Digital Multifunction Print and copying Machines, covered under Bill of Entry No.6721676 dated 8.6.2018 upon the payment of applicable duties of customs as determined by the Chartered Engineer vide its report dated 21.6.2018 and in terms of the judgment rendered by the Honourable division Bench of the High Court of Andhra Pradesh and Telangana at Hyderabad vide order dated 6.4.2018 in W.P.No.2728/2018 which order came to be accepted by the Central Board of Indirect Tax and Customs, New Delhi, vide their

communication letter dated 14.6.2018 deciding not to file SLP before the Honourable Apex Court as against the said order and also by considering the Petitioner's representation dated 06.07.2018.

WP No.29612 of 2018:

directing the respondents herein to assess and clear the goods under import, viz., 108 units of Old and Used Digital Multifunction Print and Copying Machines, covered under Bill of Entry No. 7917595 dated 05.09.2018 upon the payment of applicable duties of customs as determined by the Chartered Engineer vide its report dated 14.9.2018 and in terms of the judgment rendered by the Honourable Division Bench of the High Court of Andhra Pradesh and Telangana at Hyderabad vide order dated 6.4.2018 in W.P. No.2728/2018, which order came to be accepted by the Central Board of Indirect Tax and Customs, New Delhi, vide their communication letter dated 14.6.2018, deciding not to file SLP before the Honourable Apex Court as against the said order and also by considering the Petitioner's representation dated 26/09/2018.

WP No.30674 of 2019:

directing the respondents herein to assess and clear the goods under import, viz., 188 units of Old and Used Digital Multifunction Print and Copying Machines, covered under Bill of Entry No. 2761681 dated 08.04.2019, upon the payment of applicable duties of customs on the value as determined by the Chartered Engineer vide his report dated 20.04.2019, vis-a-vis in terms of the interim orders passed by the division bench of this Honble Court in W.P.Nos. 15621 to 15623 of 2018 dated 13.02.2019 and also the subsequent common orders passed in WMP Nos. 15875, 15878, 15879, 15880, 16390, 16392, 16395, 15916, 15919, 15922, 15924, 19993, 19996, 20110, 20406, 20164, 20059, in WP Nos.16126, 16131, 16133, 16137, 16206, 16208, 16212, 16215, 16782, 16788, 16790, 20803, 20809, 20910, 21199, 20848 & 20982, of 2019 dated 10.09.2019.

WP No.30677 of 2019:

directing the respondents herein to assess and clear the goods under import, viz., 214 units of Old and Used Digital Multifunction Print and Copying Machines, covered under Bill of Entry No. 2330157 dated 07.03.2019, upon the payment of applicable duties of customs on the value as determined by the Chartered Engineer vide his report dated 13.03.2019, vis-a-vis in terms of the interim orders passed by the division bench of this Honble Court in W.P.Nos. 15621 to 15623 of 2018 dated 13.02.2019 and also the subsequent common orders passed in WMP

Nos. 15875, 15878, 15879, 15880, 16390, 16392, 16395, 15916, 15919, 15922, 15924, 19993, 19996, 20110, 20406, 20164, 20059, in WP Nos.16126, 16131, 16133, 16137, 16206, 16208, 16212, 16215, 16782, 16788, 16790, 20803, 20809, 20910, 21199, 20848 & 20982, of 2019 dated 10.09.2019.

WP No.30681 of 2019:

directing the respondents herein to assess and clear the goods under import, viz., 122 unit of Old and Used Digital Multifunction Print and Copying Machines, covered under Bill of Entry No. 2740663 dated 06.04.2019, upon the payment of applicable duties of customs on the value as determined by the Chartered Engineer vide his report dated 20.04.2019, vis-a-vis in terms of the interim orders passed by the division bench of this Honble Court in W.P.Nos. 15621 to 15623 of 2018 dated 13.02.2019 and also the subsequent common orders passed in WMP Nos. 15875, 15878, 15879, 15880, 16390, 16392, 16395, 15916, 15919, 15922, 15924, 19993, 19996, 20110, 20406, 20164, 20059, in WP Nos.16126, 16131, 16133, 16137, 16206, 16208, 16212, 16215, 16782, 16788, 16790, 20803, 20809, 20910, 21199, 20848 & 20982, of 2019 dated 10.09.2019.

WP No.30684 of 2019:

directing the respondents herein to assess and clear the goods under import, viz., 254 unit of Old and Used Digital Multifunction Print and Copying Machines, covered under Bill of Entry No. 2251967 dated 01.03.2019, upon the payment of applicable duties of customs on the value as determined by the Chartered Engineer vide his report dated 08.03.2019, vis-svis in terms of the interim orders passed by the division bench of this Honble Court in W.P.Nos. 15621 to 15623 of 2018 dated 13.02.2019 and also the subsequent common orders passed in WMP Nos. 15875, 15878, 15879, 15880, 16390, 16392, 16395, 15916, 15919, 15922, 15924, 19993, 19996, 20110, 20406, 20164, 20059, in WP Nos.16126, 16131, 16133, 16137, 16206, 16208, 16212, 16215, 16782, 16788, 16790, 20803, 20809, 20910, 21199, 20848 & 20982, of 2019 dated 10.09.2019.

WP No.31314 of 2018:

directing the respondents herein to assess and clear the goods under import viz. 360 units of Old and Used Digital Multifunction Print and Copying Machines covered under Bill of Entry No.6619605 dated 01.06.2018 upon the payment of applicable duties of customs as determined by the Chartered Engineer vide its report dated 20.06.2018 and in terms of the judgment rendered by the Honble Division Bench of the High Court of Andhra Pradesh and Telangana at Hyderabad vide order dated

06.04.2018 in W.P.2728/2018 which order came to be accepted by the Central Board of Indirect Tax and Customs New Delhi vide their communication letter dated 14.06.2018 deciding not to file SLP before the Honble Apex Court as against the said order and also by considering the petitioner's representation dated 07/07/2018.

W.P.NO.31319 of 2018;

directing the respondents herein to assess and clear the goods under import viz. 92 units of Old and Used Digital Multifunction Print and Copying Machines covered under Bill of Entry No.6744963 dated 11.06.2018 upon the payment of applicable duties of customs as determined by the Chartered Engineer vide its report dated 25.06.2018 and in terms of the judgment rendered by the Honble Division Bench of the High Court of Andhra Pradesh and Telangana at Hyderabad vide order dated 06.04.2018 in W.P.2728/2018 which order came to be accepted by the Central Board of Indirect Tax and Customs New Delhi vide their communication letter dated 14.06.2018 deciding not to file SLP before the Honble Apex Court as against the said order and also by considering the petitioner's representation dated 07.07.2018.

W.P.No.31325 of 2018:

directing the respondents herein to assess and clear the goods under import viz. 260 units of Old and Used Digital Multifunction Print and Copying Machines, covered under Bill of Entry No.6744912 dated 11.06.2018 upon the payment of applicable duties of customs as determined by the Chartered Engineer vide its report dated 29.06.2018 and in terms of the judgment rendered by the Honble Division Bench of the High Court of Andhra Pradesh and Telangana at Hyderabad vide order dated 06.04.2018 in W.P.2728/2018 which order came to be accepted by the Central Board of Indirect Tax and Customs New Delhi vide their communication letter dated 14.06.2018 deciding not to file SLP before the Honble Apex Court as against the said order and also by considering the petitioner's representation date 07.07.2018.

WP No.31330 of 2018:

directing the respondents herein to assess and clear the goods under import viz., 216 units of Old and Used Digital Multifunction Print and Copying Machines, covered under Bill of Entry No.6916224 dated 22.06.2018 upon the payment of applicable duties of customs as determined by the Chartered Engineer vide its report dated 05.07.2018 and in terms of the judgment rendered by the Honble Division Bench of the High Court of

Andhra Pradesh and Telangana at Hyderabad vide order dated 06.04.2018 in W.P.2728/2018 which order came to be accepted by the Central Board of Indirect Tax and Customs NewDelhi, vide their communication letter dated 14.06.2018 deciding not to file SLP before the Honble Apex Court as against the said order and also by considering the petitioner's representation dated 07.07.2018.

WP No.31620 of 2019:

directing the respondents herein to assess and clear the goods under import, viz., 111 units of Old and Used Digital Multifunction Print and Copying Machines, covered under Bill of Entry No. 2583689 dated 26.3.2019, upon the payment of applicable duties of customs on the value as determined by the Chartered Engineer vide his report dated 5.4.2019, vis-a-vis in terms of the interim orders passed by the division bench of this Honorable Court in W.P.Nos. 15621 to 15623 of 2018 dated 13.2.2019 and also the subsequent common orders passed in WMP Nos. 15875, 15878, 15879, 15880, 16390, 16392, 16395, 15916, 15919, 15922, 15924, 19993, 19996, 20110, 20406, 20164, 20059, in WP Nos. 16126, 16131, 16133, 16137, 16206, 16208, 16212, 16215, 16782, 16788, 16790, 20803, 20809, 20910, 21199, 20848 & 20982, of 2019 dated 10.09.2019.

WP No.31624 of 2019:

directing the respondents herein to assess and clear the goods under import, viz., 188 units of Old and Used Digital Multifunction Print and Copying Machines, covered under Bill of Entry No. 2740684 dated 6.4.2019, upon the payment of applicable duties of customs on the value as determined by the Chartered Engineer vide his report dated 20.4.2019, vis-a-vis in terms of the interim orders passed by the division bench of this Honorable Court in W.P.Nos. 15621 to 15623 of 2018 dated 13.2.2019 and also the subsequent common orders passed in WMP Nos. 15875, 15878, 15879, 15880, 16390, 16392, 16395, 15916, 15919, 15922, 15924, 19993, 19996, 20110, 20406, 20164, 20059, in WP Nos. 16126, 16131, 16133, 16137, 16206, 16208, 16212, 16215, 16782, 16788, 16790, 20803, 20809, 20910, 21199, 20848 & 20982, of 2019 dated 10.09.2019.

WP No.31628 of 2019:

directing the respondents herein to assess and clear the goods under import, viz., 251 units of Old and Used Digital Multifunction Print and Copying Machines, covered under Bill of Entry No. 2560180 dated 25.3.2019, upon the payment of applicable duties of customs on the value as determined by the Chartered Engineer vide his report dated 3.5.2019, vis-a-vis in

terms of the interim orders passed by the division bench of this Honorable Court in W.P.Nos. 15621 to 15623 of 2018 dated 13.2.2019 and also the subsequent common orders passed in WMP Nos. 15875, 15878, 15879, 15880, 16390, 16392, 16395, 15916, 15919, 15922, 15924, 19993, 19996, 20110, 20406, 20164, 20059, in WP Nos. 16126, 16131, 16133, 16137, 16206, 16208, 16212, 16215, 16782, 16788, 16790, 20803, 20809, 20910, 21199, 20848 & 20982, of 2019 dated 10.09.2019.

WP No.5387 of 2019:

directing the respondents herein to assess and clear the goods under import viz 218 units of old and Used Digital Multifunction print and copying Machines covered Under Bill of Entry No 8248152 dated 28-9-2018, upon the payment of applicable duties of customs on the value as determined by the chartered Engineer vide its report dated 25-10-2018 vis a vis the interim orders passed by the division bench of this Honorable court in WP.NO 15621 TO 15623/2018 dated 13-2-2019.

WP No.5551 of 2019:

directing the respondents herein to assess and clear the goods under import, viz., 261 units of Old and Used Digital Multifunction Print and Copying Machines, covered under Bill of Entry No. 7071579 dated 4.7.2018, upon the payment of applicable duties of customs on the value as determined by the Chartered Engineer vide its report dated 14.7.2018 vis-a-vis the interim orders passed by the Division Bench of this Honourable Court in W.P.Nos. 15621 to 15623 of 2018 dated 13.2.2019.

WP No.5552 of 2019:

directing the respondents herein to assess and clear the goods under import, viz., 120 units of Old and Used Digital Multifunction Print and Copying Machines, covered under Bill of Entry No. 8461470 dated 15.10.2018 upon the payment of applicable duties of customs on the value as determined by the Chartered Engineer vide its report dated 29.10.2018 vis-a-vis the interim orders passed by the division bench of this Honorable Court in W.P.Nos. 15621 to 15623 of 2018 dated 13.02.2019.

WP No.5555 of 2019:

directing the respondents herein to assess and clear the goods under import, viz., 217 units of Old and Used Digital Multifunction Print and Copying Machines, covered under Bill of Entry No. 9545440 dated 07.01.2019 upon the payment of applicable duties of customs on the value as determined by the

Chartered Engineer vide its report dated 19.01.2019 vis-a-vis the interim orders passed by the division bench of this Honorable Court in W.P.Nos. 15621 to 15623 of 2018 dated 13.02.2019.

WP No.6069 of 2019:

directing the respondents herein to assess and clear the goods under import, viz., 92 units of Old and Used Digital Multifunction print and Copying Machines, covered under Bill of Entry No.9188484 dated 10.12.2018, upon the payment of applicable duties of customs on the value as determined by the chartered Engineer vide its report dated 17.12.2018 vis-a-vis the interim orders passed by the division bench of this Honourable Court in W.P. Nos.15621 of 15623 of 2018 dated 13.02.2019.

WP No.6074 of 2019:

directing the respondents herein to assess and clear the goods under import, viz., 117 units of Old and Used Digital Multifunction print and Copying Machines, covered under Bill of Entry No.9188514 dated 10.12.2018, upon the payment of applicable duties of customs on the value as determined by the chartered Engineer vide its report dated 21.12.2018 vis-a-vis the interim orders passed by the division bench of this Honourable Court in W.P. Nos.15621 of 15623 of 2018 dated 13.02.2019.

WP No.6076 of 2019:

directing the respondents herien to assess and clear the goods under import, viz., 113 units of Old and Used Digital Multifunction print and Copying Machines, covered under Bill of Entry No.8461634 dated 15.10.2018, upon the payment of applicable duties of customs on the value as determined by the chartered Engineer vide its report dated 29.10.2018 vis-a-vis the interim orders passed by the division bench of this Honourable Court in W.P. Nos.15621 of 15623 of 2018 dated 13.02.2019.

WP No.6078 of 2019:

directing the respondents herein to assess and clear the goods under import, viz., 104 units of Old and Used Digital Multifunction print and Copying Machines, covered under Bill of Entry No.9510542 dated 03.01.2019, upon the payment of applicable duties of customs on the value as determined by the chartered Engineer vide its report dated 11.01.2019 vis-a-vis

the interim orders passed by the division bench of this Honourable Court in W.P. Nos.15621 of 15623 of 2018 dated 13.02.2019.

WP No.6108 of 2019:

directing the respondents herein to assess and clear the goods under import, viz., 116 units of Old and Used Digital Multifunction Print and Copying Machines, covered under Bill of Entry No.8357244 dated 06.10.2018, upon the payment of applicable duties of customs on the value as determined by the Chartered Engineer vide its report dated 25.10.2018 vis-a-vis the interim orders passed by the division bench of this Honourable Court in W.P. Nos.15621 to 15623 of 2018 dated 13.02.2019.

WP No.6111 of 2019:

directing the respondents herein to assess and clear the goods under import, viz., 117 units of Old and Used Digital Multifunction Print and Copying Machines, covered under Bill of Entry No.7968200 dated 08.09.2018, upon the payment of applicable duties of customs on the value as determined by the Chartered Engineer vide its report dated 25.09.2018 vis-a-vis the interim orders passed by the division bench of this Honourable Court in W.P. Nos.15621 to 15623 of 2018 dated 13.02.2019.

WP No.6675 of 2019:

directing the respondents herein to assess and clear the goods under import, viz., 135 units of Old and Used Digital Multifunction Print and copying Machines, covered under Bill of Entry No.8576366 dated 23.10.2018 upon the payment of applicable duties of customs on the value as determined by the Chartered Engineer vide its report dated 03.11.2018 vis- a- vis the interim orders passed by the division bench of this Honourable court in W.P. Nos.15621 to 15623 of 2018 dated 13.02.2019.

WP No.8091 of 2019:

directing the respondents herein to assess and clear the goods under import viz 219, units of old and used Digital multifunction print and copying Machine, covered under Bill of Entry No 9935953 dated 5-2-2019 upon the payment of applicable duties of customs on the value as determined by the Chartered Engineer vide its report dated 11-2-2019 visa vis the interim orders passed by the division bench of this Honble court in WP.NO 15621 TO 15623/2018 dated 13-2-2019.

WP No.8096 of 2019:

directing the respondents herein to assess and clear the goods under import viz 222, units of old and used Digital multifunction print and copying Machine, covered under Bill of Entry No 9935914 dated 5-2-2019 upon the payment of applicable duties of customs on the value as determined by the Chartered Engineer vide its report dated 11-2-2019 visa vis the interim orders passed by the division bench of this Honble court in WP.NO 15621 TO 15623/2018 dated 13-2-2019.

For Petitioner: Mr.N.Viswanathan

Respondent Counsel for

Hema murali Krishnan - W.P.No.8091 of 2019,
W.P. No.8096 of 2019

T.L.Thirumalaisamy
CGSC R1 to R3 - W.P.No.26057 of 2018

S.Rajasekar - W.P.No.29612 of 2018, 31620 of
2018, 31628 of 2018,
30684 of 2019

R.Hemalatha
SSC - W.P.No.30674 of 2019, 30681,
31624/19, 5551/19, 5552/19

Aparna Nandakumar
SCC - W.P. No.30677 of 2019,
31314/2018, 31319/2018,
31330/2018, 5387/2019

S.Rajasekar
SCC - W.P.30684/2019, 5555/19

K.S.Ramasamy - W.P.No.31325 of 2018

Pramodkumar Chopda - W.P.No.6069/19, 6074/19 6076/19,
6078/19, 6108/19, 6111/19, 6675/19

COMMON ORDER

Admittedly the petitioner has challenged the Foreign Trade Policy by way of writ of Declaration that is pending before the Division Bench. No interim orders have been sought for there.

2.In the meantime, the present writ petitions have been filed seeking a Mandamus, directing the respondents to assess and clear the goods under import.

3.There have been several interim orders passed by Division Benches of this Court that have been seized of the matter at various stages. Final orders have been passed on 25.04.2019 in a batch of writ petitions in WA.No.1215 of 2019 directing proceedings for adjudication to be conducted on merits and in accordance with law.

4.I hence allow these writ petitions fixing a period of three (3) months from date of receipt of a copy of this order for the respondents to conduct adjudication with the full co-operation of the petitioner and conclude the same in accordance with law. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To

1.The Commissioner of Customs,
Chennai II Commissionerate,
No.60, Rajaji Salai, Customs House,
Chennai - 600 001.

2.The Joint/Addl. Commissioner of Customs (Gr.5),
No.60, Rajaji Salai, Customs House,
Chennai - 600 001.

3.The Asst/Deputy Commissioner of Customs (Gr.5),
No.60, Rajaji Salai, Customs House,
Chennai - 600 001.

+1cc to M/s.Aparna Nandakumar, Advocate Sr.105688
+1cc to M/s.T.L.Thirumalaisamy, Advocate Sr.105102
+2cc to M/sS..Rajasekar, Advocate Sr.105049, 105047

+1cc to Mr.A.P.Srinivas, Advocate Sr.105439
+1cc to Mr.K.S.Ramasamy, Advocate Sr.104823
+3cc to Mr.T.Promodkumar Chopda, Advocate Sr.104920
+1cc to M/s.Hemamuralikrishnan, Advocate Sr.105129

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6108, 6111, 6675, 8091 & 8096 of 2019 and
WMP.Nos.30276, 34585, 36500, 36504, 36513, 36519 of 2018

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