

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.12.2019

CORAM

THE HONOURABLE Dr. JUSTICE ANITA SUMANTH

WP.Nos.26060 of 2018, 5386, 5549, 5550, 5553,
6070, 6113, 6130, 6235 & 6677 of 2019 and
WMP.No.30281 of 2018

- 1 M/S.KUTTY IMPEX
43/83 T.T.K.ROAD, ALWARPET,
CHENNAI 600018
REPBY ITS PROPRIETRIX MRS.S.MEKALA
... PETITIONER in WP No.26060 of 2018
- 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.5386 of 2019
- 1 M/S.EXCEL COPIERS
UB-14D ARUNACHAL BHAWAN,
BARAKHAMBA ROAD,
NEW DELHI 110 001,
REP BY ITS PARTNER ANKIT KHETTERPAL
... PETITIONER in WP No.5549 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.5550 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.5553 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.6070 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.6113 of 2019
- 1 M/S.ASIAN COPIERS
BG- 6/54- A PASCHIM VIHAR,
NEW DELHI- 110 063
REP BY ITS PROPRIETOR MR.AKSHYA KHETTERPAL
... PETITIONER in WP No.6130 of 2019
- 1 M/S.ASIAN COPIERS
BG- 6/54 - A PASCHIM VIHAR,
NEW DELHI 110 063
REP. BY ITS PROPRIETOR
MR.AKSHAY KHETTERPAL
... PETITIONER in WP No.6235 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.6677 of 2019
- vs
- 1 THE COMMISSIONER OF CUSTOMS,
CHENNAI II COMMISSIONERATE,
NO.60 RAJAJI SALAI, CUSTOMS HOUSE,
CHENNAI 600001.
- 2 THE JOINT / ADDL.COMMISSIONER
OF CUSTOMS (GR.5),
NO.60 RAJAJI SALAI,
CUSTOMS HOUSE, CHENNAI 600001.
- 3 THE ASST/ DEPUTY COMMISSIONER
OF CUSTOMS (GR.5), NO.60 RAJAJI SALAI,
CUSTOMS HOUSE, CHENNAI 600001.
... RESPONDENT in WP No.26060 of 2018

- 1 THE COMMISSIONER OF CUSTOMS,
CHENNAI- II COMMISSIONERATE,
NO 60 RAJAJI SALAI,
CUSTOMS HOUSE, CHENNAI-1.
- 2 THE JOINT/ADDL COMMISSONER OF CUSTOMS,
(GRADE- 5) NO 60, RAJAJI SALAI,
CUSTOMS HOUSE, CHENNAI-1.
- 3 THE ASST/DEPUTY COMMISSIONER
OF CUSTOMS (GR5), NO 60 RAJAJI SALAI,
CUSTOMS HOUSE, CHENNAI-1.

... RESPONDENT in WP No.5386 of 2019

- 1 THE COMMISSIONER OF CUSTOMS,
CHENNAI II COMMISSIONERATE,
NO. 60 RAJAJI SALAI, CUSTOMS HOUSE,
CHENNAI 1.
- 2 THE JOINT / ADDL. COMMISSIONER
OF CUSTOMS (GR.5),
NO. 60 RAJAJI SALAI,
CUSTOMS HOUSE, CHENNAI 1.
- 3 THE ASST/DEPUTY COMMISSIONER
OF CUSTOMS (GR.5)
NO. 60 RAJAJI SALAI,
CUSTOMS HOUSE, CHENNAI 1.

... RESPONDENT in WP No.5549 of 2019

- 1 THE COMMISSIONER OF CUSTOMS
CHENNAI II COMMISSIONERATE,
NO. 60 RAJAJI SALAI,
CUSTOM HOUSE, CHENNAI 600001.

- 2 THE JOINT/ ADDL.COMMISSIONER
OF CUSTOMS (GR.5)
NO. 60 RAJAJI SALAI,
CUSTOM HOUSE, CHENNAI 600001.

- 3 THE ASSISTANT/ DEPUTY COMMISSIONER
OF CUSTOMS (GR.5)
NO. 60 RAJAJI SALAI,
CUSTOM HOUSE, CHENNAI 60 NO. 60
RAJAJI SALAI CUSTOM HOUSE CHENNAI 600001
... RESPONDENT in WP No.5550 of 2019

- 1 THE COMMISSIONER OF CUSTOMS
CHENNAI II COMMISSIONERATE
NO. 60 RAJAJI SALAI,
CUSTOM HOUSE, CHENNAI 600001.
- 2 THE JOINT/ ADDL.COMMISSIONER
OF CUSTOMS (GR.5)
NO. 60 RAJAJI SALAI,
CUSTOM HOUSE, CHENNAI 600001.
- 3 THE ASSISTANT/ DEPUTY COMMISSIONER
OF CUSTOMS (GR.5)
NO. 60 RAJAJI SALAI,
CUSTOM HOUSE CHENNAI 60 NO. 60
RAJAJI SALAI CUSTOM HOUSE CHENNAI 600001
... RESPONDENT in WP No.5553 of 2019
- 1 THE COMMISSIONER OF CUSTOMS
CHENNAI II COMMISSIONERATE
NO.60 RAJAJI SALAI,
CUSTOMS HOUSE, CHENNAI-01.
- 2 THE JOINT / ADDL. COMMISSIONER
OF CUSTOMS (GR.5)
NO.60 RAJAJI SALAI,
CUSTOMS HOUSE, CHENNAI-01.
- 3 THE ASST/ DEPUTY COMMISSIONER
OF CUSTOMS (GR.5)
NO.60 RAJAJI SALAI,
CUSTOMS HOUSE, CHENNAI-01.
... RESPONDENT in WP No.6070 of 2019
- 1 THE COMMISSIONER OF CUSTOMS
CHENNAI II COMMISSIONERATE,
NO.60 RAJAJI SALAI,
CUSTOMS HOUSE, CHENNAI-01.
- 2 THE JOINT/ ADDL. COMMISSIONER
OF CUSTOMS (GR.5)
NO.60 RAJAJI SALAI,
CUSTOMS HOUSE, CHENNAI-01.
- 3 THE ASST/ DEPUTY COMMISSIONER
OF CUSTOMS (GR.5)
NO.60 RAJAJI SALAI,
CUSTOMS HOUSE, CHENNAI-01.
... RESPONDENT in WP No.6113 of 2019

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

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

3 THE ASSISTANT/ DEPUTY COMMISSIONER
OF CUSTOMS (GRADE 5)
NO 60 RAJAJI SALAI,
CUSTOMS HOUSE, CHENNAI-1.

... RESPONDENT in WP No.6130 of 2019

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.

... RESPONDENT in WP No.6235 of 2019

1 THE COMMISSIONER OF CUSTOMS
CHENNAI II COMMISSIONERATE
NO.60 RAJAJI SALAI,
CUSTOMS HOUSE, CHENNAI-01.

2 THE JOINT/ ADDL. COMMISSIONER
OF CUSTOMS (GR.5)
NO.60 RAJAJI SALAI,
CUSTOMS HOUSE, CHENNAI-01.

3 THE ASST/ DEPUTY COMMISSIONER
OF CUSTOMS (GR.5)
NO.60 RAJAJI SALAI,
CUSTOMS HOUSE, CHENNAI-01.

...Respondents in W.P.No.6677 of 2019

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

WP No.26060 of 2018:

directing the respondents herein to assess and clear the goods under import, viz., 263 units of Old and Used Digital Multifunction Print and copying Machines, covered under Bill of Entry No.6818086 dated 15.6.2018 upon the payment of applicable duties of customs as determined by the Chartered Engineer vide its report dated 5.7.2018 and in terms of the judgment rendered by the Honourable division bench of the High court of Andhra Pradesh and Teleangana 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.5386 of 2019:

Directing the respondents herein to assess and clear the goods under import, viz., 465 units of Old and Used Digital Multifunction Print an Copying Machines, cover under Bill of Entry No. 8787818 dated 09.11.2018, upon the payment of applicable duties of customs on the value as determined by the Chartered Engineer vide its report 17.11.2018 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.5549 of 2019;

directing the respondents herein to assess and clear the goods under import, viz., 362 units of Old and Used Digital Multifunction Print and Copying Machines, covered under Bill of Entry No. 8835577 dated 13.11.2018, upon the payment of applicable duties of customs on the value as determined by the Chartered Engineer vide its report dated 21.11.2018 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 13.2.2019.

WP No.5550 of 2019:

Directing the respondents herein to assess and clear the goods under import, viz., 391 units of Old and Used Digital Multifunction Print and Copying Machines, covered under Bill of Entry No. 8871518 dated 15.11.2018 upon the payment of applicable duties of customs on the value as determined by the Chartered Engineer vide its report dated 26.11.2018 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.5553 of 2019:

Directing the respondents herein to assess and clear the goods under import, viz., 233 units of Old and Used Digital Multifunction Print and Copying Machines, covered under Bill of Entry No. 8179560 dated 24.09.2018 upon the payment of applicable duties of customs on the value as determined by the Chartered Engineer vide its report dated 13.10.2018 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.6070 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.9510925 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.6113 of 2019:

directing the respondents herein to assess and clear the goods under import, viz., 126 units of Old and Used Digital Multiunction Print and Copying Machines, covered under Bill of Entry No.8132578 dated 20.09.2018, 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.6130 of 2019:

Directing the Respondents herein to assess and clear the goods under import viz 545 units of old and Used Digital Multifunction Print and Copying Machines, covered under bill of Entry No 8086254 dated 17-9-2018, upon the payment of applicable duties of customs on the value as determined by the Chartered Enginner vide its report dated 3-10-2018 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.6235 of 2019:

Directing the respondents herein to assess and clear the goods under import viz.365 units of Old and Used Digital Multifunction Print and Copying Machines, covered under Bill of Entry No.8257822 dated 29/09/2018, upon the payment of applicable duties of customs on the value as determined by the Chartered Engineer vide its report dated 22/10/2018 vis-a-vis the interim orders passed by the division bench of this Honorable Court W.P.Nos.15621 to 15623 of 2018 dated 13/02/2019.

WP No.6677 of 2019:

directing the respondents herein to assess and clear the goods under import, viz., 196 units of Old and Used Digital Multifunction Print and copying Machines, covered under Bill of Entry No.8087000 dated 17.09.2018 upon the payment of applicable duties of customs on the value as determined by the Chartered Engineer vide its repot dated 03.10.2018 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.

For Petitioner in all WPs: Mr.N.Viswanathan

For Respondent Counsel:

T.Pramod Kumar Chopda	:W.P.NO.6235/19, 6113/19, 6130/19, 6070/19, 6677 of 2019
R.Hemalatha	:W.P.No.5549/2019
S.Rajasekar	:W.P.No.5550/19, 5553/2019
Aparna Nandakumar	:W.P.5386 of 2019
T.L.Thirumalaisamy	:W.P.26060 of 2018

COMMON ORDER

All learned counsels agree that the present writ petitions are rendered infructuous and hence, these writ petitions are dismissed as infructuous. No costs. Consequently, connected miscellaneous petition is 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 Mr.T.L.Thirumalaisamy, Advocate Sr.105103
+26ccs to Mr.N.Viswanathan, Advocate Sr.105139
+1cc to M/s.Aparna Nandakumar, Advocate Sr.105689
+3ccs to Mr.T.Pramodkumar Chopda, Advocate Sr.104921
+1cc to Mr.S.Rajasekar, Advocate Sr.105048
+1cc to Mr.R.Hemalatha, Advocate Sr.105046

WP.Nos.26060 of 2018, 5386, 5549, 5550, 5553,
6070, 6113, 6130, 6235 & 6677 of 2019 and
WMP.No.30281 of 2018

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srg 22/07/2020