

**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

**Civil Writ Petition No. 32254 of 2018 (O&M)
Date of Decision: 10.09.2019**

J S Steel Traders, Mandi Gobindgarh, Punjab
through its Proprietor

..... Petitioner

Versus

Union of India and others

..... Respondents

**CORAM: HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE LALIT BATRA**

Present: Mr. Saurabh Kapoor, Advocate and
Mr. Rishabh Kapoor, Advocate
for the petitioner.

Mr. Atul Pratap Dhankar, Advocate for
Mr. Sunish Bindlish, Sr. Standing Counsel, Indirect Taxation
for the respondents-UOI.

JASWANT SINGH, J. (ORAL)

The petitioner is an importer and its goods were seized at the time of submission of Bill of Entries dated 11.01.2017 and 02.02.2017 at the ICD Port, Ludhiana, on the ground of mis-declaration of goods. The release of goods under Section 110-A of the Customs Act, 1962, was permitted subject to mutilating the goods to reduce them into the melt scrap, which was assailed by the petitioner before the CESTAT, Chandigarh (in short “The Tribunal”). The learned Tribunal passed an order dated 26.03.2018 (**Annexure P-1**) allowing the appeal, thereby directing the release of goods, as they had been seized.

The present writ petition was filed, *inter alia*, seeking a *mandamus* for compliance of the directions passed by “The Tribunal” vide order dated 26.03.2018 (**P-1**).

At the time of hearing, counsel for the petitioner submits that during pendency of the present writ petition, final adjudication had taken place, whereby the seized goods have been released on payment of tax, penalty and fine. Hence, he submits that the present writ petition has become infructuous.

Dismissed as infructuous.

**(JASWANT SINGH)
JUDGE**

September 10, 2019

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**(LALIT BATRA)
JUDGE**

<i>Whether Speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether Reportable</i>	<i>Yes/No</i>