

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

CWP No.35545 of 2019(O&M)

Date of Decision:-13.12.2019

M/s Aggarwal & Co., through its partner Sh. Harish Aggarwal.

.....Petitioner.

Vs.

Union of India and others.

.....Respondents.

**CORAM:- HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE SANT PARKASH**

Present : Mr. Naveen Bindal, Advocate for the petitioner.

Mr. Sourabh Goel, Advocate for
respondents No.1 to 3-Customs Department.

Mr. Paul S. Saini, Advocate for
respondent No.4-Warehousing Corporation.

JASWANT SINGH, J. (Oral)

The petitioner-a partnership firm is engaged in the trading of different commodities of the imported goods from Pakistan. It is conceded that on 16.02.2019 it's consignments of goods from Pakistan had entered the territory of India and the electronically generated bill of entry with the applicable rate of duty stood duly generated awaiting clearance of goods at the Attari Dry Port, before the impugned notification (Annexure P-3) issued in late evening of 16.02.2019.

The prayer in this petition is for release of the imported goods upon payment of the rate of duty assigned in the bill of entry instead of the

subsequently enhanced duty @ 200% in view of the judgment passed by this Court in CWP-11887-2019; decided on 26.08.2019; **M/s Rasrasna Food Pvt. Ltd. v. The Union of India and others.**

Upon notice, learned counsel for respondents No.1 to 3 does not dispute the similarity of facts and the relief claimed, however, submits that the goods have not been released as the department is in the process of filing of appeal against the order passed by this Court.

After hearing learned counsel for the parties, we are not inclined to accept the objection raised on behalf of respondents. In the facts of the case, we find that the petitioner would be entitled to same relief as in the case of M/s Rasrasna Food Pvt. Ltd. (supra) as also in view of the interpretation of the provision of Section 15 of the Customs Act, 1962.

Accordingly, in view of the above, we allow the writ petition in terms of the judgment passed by this Court in CWP-11887-2019; decided on 26.08.2019; **M/s Rasrasna Food Pvt. Ltd. v. The Union of India and others.** We further direct the Respondents to forthwith release the goods. It is further ordered that the Custom department would immediately issue detention memo so as to facilitate early release of the goods.

(JASWANT SINGH)
JUDGE

(SANT PARKASH)
JUDGE

13.12.2019
rajeev/Vinay

<i>Whether speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether reportable</i>	<i>Yes/No</i>