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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ W.P.(C) 7141/2019

UNIQUE TRADELINKS

..... Petitioner

Through: Mr.Sandeep Chilana, Adv. with  
Mr.Devang Bhain, Mr.Hemant, Ms.Mansie Jain,  
Adv.

Versus

ADDITIONAL COMMISSIONER OF CUSTOMS ..... Respondent

Through: Ms.Sonu Bhatnagar, Standing  
Counsel with Ms.Venus Mehrotra, Adv.

**CORAM:**

**HON'BLE THE CHIEF JUSTICE**

**HON'BLE MR. JUSTICE C.HARI SHANKAR**

**ORDER**

% **05.07.2019**

**C.M.No.29753/2019 (exemptions)**

Allowed, subject to all just exceptions.

**W.P.(C)7141/2019**

1. This writ petition has been preferred challenging the order-in-original dated 31<sup>st</sup> January, 2019 passed by the Additional Commissioner of Customs (Export-Shed), ICD, Tughlakabad, New Delhi (Annexure P-1).
2. The allegation against the petitioner is of over-valuing of shipping bills. The table of shipping bills is already mentioned in the memo of writ petition and one such example is that for one set (i.e., two pcs) of Four Wheeler engine valve instead of Rs.66/-, Rs.1,268/- has been claimed. Likewise there are other instances which have been mentioned of the over valuation of the goods. This over valuation is done because of several types of benefits which are to be taken with which we are not concerned at this stage. As the impugned order is appealable under Section 129E of the

Customs Act, 1962, we are not going into the authenticity of the facts as, otherwise it will come in the way of the petitioner. Suffice it to state that there is efficacious alternate remedy available to the petitioner.

3. Learned counsel appearing for the petitioner has submitted that he cannot waive his right to get show cause notice. This point has been answered by letter dated 18<sup>th</sup> January, 2019 (Annexure P-2). Otherwise also, the interpretation of Annexure P-2 can also be a subject matter of appeal when it is preferred by the petitioner. This issue of interpretation of document of Annexure P-2 will also be interwoven in the appeal.

4. The learned counsel for the petitioner submits that the petitioner has not been supplied with the copies of requisite documents by the respondents. If any document is demanded by the petitioner, the same will be supplied by the respondents in accordance with law.

5. With these observations, the writ petition is dismissed.

**C.M.No.29754/2019**

In view of the final order passed in the writ petition, this application stands disposed of.

**CHIEF JUSTICE**

**C.HARI SHANKAR, J**

**JULY 05, 2019**

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