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

Date of Decision: 29.07.2019

+ W.P.(C) 8149/2019

AMANULLAH

..... Petitioner

Through: Mr. V.S. Negi, Adv.

versus

COMMISSIONER OF CUSTOMS (EXPORT) Respondent

Through: Mr. Amit Bansal, Sr. Standing
Counsel with Mr. Aman Rewaria, Adv.

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE C.HARI SHANKAR

D.N. PATEL, CHIEF JUSTICE (ORAL)

CM APPL.33778/2018 (*Exemption*)

Allowed, subject to all just exceptions.

Application stands disposed of.

W.P.(C) 8149/2019

1. This writ petition has been preferred challenging the order in original passed by Commissioner of Customs (Air Cargo Export, New Delhi) dated 10.05.2019 mainly on the ground that the customs duty has not been prescribed in the order in original.

2. Having heard the counsel for petitioner and looking at the facts and circumstances of the case, it appears that show cause notice was issued on 07.02.2018, which was adjudicated upon by the Commissioner of Customs and the order in original has been passed on 10.05.2019 whereby penalty has

been imposed and the value of the goods has also been determined. The importer, Sh. Ashwini Kumar, imported the goods by M/s Fed Ex Express Transportation Special Chain Services India Pvt. Ltd., which filed Bill of Entry No.82510 dated 09.08.2017.

3. We have perused the order in original dated 10.05.2019 passed by the Commissioner of Customs (Air Cargo Export, New Delhi). We see no reason to entertain this writ petition mainly for the following reasons:

(a) The value of the goods narrated on more than one occasion in the order in original and the rate of duty is *ad valorem*. Hence the customs duty can be arrived at without going into any more details.

(b) The order in original is an appealable order.

4. As the efficacious alternative remedy is available to the petitioner, we find no reason to entertain this writ petition. Hence, the same is hereby dismissed.

CHIEF JUSTICE

C.HARI SHANKAR, J

JULY 29, 2019

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