

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

CWP 17108/2020
Date of decision: 24.11.2020

M/s R.S. Enterprise

.....Petitioner

v.

Union of India and others

.....Respondents

Coram: Hon'ble Mr. Justice Jaswant Singh
Hon'ble Mr. Justice Sant Parkash

Present:- Mr. G.S. Madaan, Advocate for the petitioner

Mr. Sunish Bindlish, Advocate for the Respondents.

Jaswant Singh, J.

[The aforesaid presence is being recorded through video conferencing
since the proceedings are being conducted in virtual Court]

This common order shall dispose of CWP No.17108 of 2020 and CWP No.17122 of 2020 as identical facts and relief is involved in both these petitions.

Petitioner, a proprietary concern, is engaged in the manufacturing of Knitted Clothes and import of Textile Yarns. It imported 100% Polyester Yarn from China at the rate USD 1.81 per kg. under tariff item number 5509 4190 and filed 12 Bills of Entry (pertaining to CWP 17108/2020) and 7 Bills of Entry (pertaining to CWP 17122/2020) at ICD Tuglakabad Customs Department, New Delhi for custom clearance of the said goods. The Custom Appraiser, ICD Tuglakabad rejected the invoice value of imported goods, allegedly without assigning any reason or documentary proof and enhanced the value of the imported goods from USD 1.81 per kg to 2.25 per kg. Petitioner took delivery of the goods after paying duty at the loaded value. Thereafter petitioner-importer preferred an

appeal before Commissioner of Customs (Appeals)-respondent no.3. Respondent No.3 vide order dated 26.11.2013 (**P-25**) directed the Assessing Officers at ICD Tuglakabad to disclose the grounds of enhancement of value and pass a speaking order after providing opportunity of hearing to the petitioner.

Prayer in the present petition is to direct the official respondent nos.2 to 4 for implementation of the order dated 26.11.2013 (P-25) as the officers at ICD Tuglakabad have not yet complied with the said order.

Notice of motion was issued.

At the time of hearing today, learned Counsel for the respondent has e-mailed a copy of the speaking order dated 25.09.2020 passed by Deputy Commissioner (Gr-III) Import, ICD, TKD, New Delhi, print out of which is taken on record as Mark-A whereby compliance of the order dated 26.11.2013 (**P-25**) has been made.

In view of the aforesaid development, learned Counsel for the petitioner seeks permission to withdraw both the writ petitions with liberty to challenge the speaking order dated 25.09.2020 (Mark-A) before the appropriate authority in accordance with law.

Dismissed as withdrawn with aforesaid liberty.

(Jaswant Singh)
Judge

24.11.2020.
joshi

(Sant Parkash)
Judge

Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No