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

**CWP No.282 of 2020 (O&M)
Date of Decision: 10.01.2020**

Overseas Warehousing Pvt. Ltd., Ludhiana

Petitioner

Versus

The Union of India and others

Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE AVNEESH JHINGAN**

Present: Mr. Sudhir Malhotra, Advocate
for the petitioner.

Mr. Sourabh Goyal, Advocate
for the respondents.

AJAY TEWARI, J (Oral):

On 08.01.2020, following order was passed:-

“Notice of motion.

*Mr. Sourabh Goyal, Advocate accepts notice for the
respondents-Union of India.*

*The dispute in this case is whether the petitioner
was justified in having auctioned the goods of the importer as
also whether the importer was justified in not getting the goods
released despite an order of provisional release.*

*In this connection, learned counsel for the petitioner
has very fairly stated that these two issues would have to be
decided in appropriate proceedings by an appropriate authority
but for the duty amount of ₹15.50 lakhs, the account of the
petitioner cannot be freezed. On the other hand, Mr. Sourabh
Goyal, Advocate who has entered appearance on behalf of the
respondents states that amount is not only ₹15.50 lakhs but as
per directions of this Court (in the earlier litigation), interest is
also payable.*

Learned counsel for the petitioner has stated that the petitioner would be satisfied if its accounts are de-frozen and it would put in escrow, the amount of duty plus interest to await the decision of the appropriate authority in the questions posed above.

Adjourned to 10.01.2020 to enable Mr. Sourabh Goyal, Advocate to inform the Court about the amount which is payable to the importer.”

Today, Mr. Sourabh Goyal, Advocate states that the department is claiming an amount of ₹31,66,745/-.

Learned counsel for the petitioner, on the other hand, protests that this amount is too excessive.

In the circumstances, it is directed that the petitioner would put an amount of ₹25,00,000/- in an escrow account and on its part, the competent authority would determine the question of admissibility of interest and its rate, if any, after adjudicating the dispute with regard to recovery of duty from the petitioner after giving opportunity of hearing to the petitioner. A final reasoned order be passed in this regard in accordance with law. Once the escrow account is created, the bank account of the petitioner would be de-frozen.

Disposed of.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

January 10, 2020

pankaj baweja

1. Whether speaking/ reasoned	:	Yes / No
2. Whether reportable	:	Yes / No