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

+ W.P.(C) 12000/2019

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Decided on: 30<sup>th</sup> January, 2020.

M/S HUDSON OVERSEAS

..... Petitioner

Through: Mrs.Anjali Jha Manish, Adv. with  
Mr.Priyadarshi Manish, Ms.Jasmeet Kaur, Adv.

Versus

COMMISSIONER OR CUSTOMS (EXPORTS) ICD,

TUGHLAKABAD, NEW DELHI AND ORS ..... Respondents

Through: Mr.Amit Bansal, Adv. with Mr.Aman  
Rewaria, Ms.Vipasha Mishra, Mr.Akhil  
Kulshreshtha, Adv. for R-1&2.  
Mr.Aditya Singla, Adv. for R-3/DRI.

**CORAM:**

**HON'BLE THE CHIEF JUSTICE**

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

**JUDGMENT**

: **D.N.PATEL, Chief Justice (Oral)**

1. This writ petition has been preferred with the following prayers:-

*“In view of the aforementioned facts and circumstances it is therefore most respectfully prayed that this Hon'ble court may be pleased to:*

(a) *Issue a writ order or direction in the nature, of mandamus to the Respondent to return the goods of the Petitioner against check list shipping bill No.4651654 dated 04.06.2019 which has been illegally withhold by the Respondent from first week of June, 2019; and/or*

(b) *Issue a writ order or direction in the nature of mandamus to the Respondents to issue detention certificate against check list shipping bill No.4651654 dated 04.06.2019; and/or*

(c) *Grant cost of the petition;*”

2. Having heard the learned counsel for the parties and looking to the facts and circumstances of the case, it appears that the goods under the shipping bill No.4651654 dated 4<sup>th</sup> June, 2019, that is, printed handloom bed sheets were detained by the respondents because of over-valuation of the goods.
3. The respondents have already issued a detention memo of the goods dated 31<sup>st</sup> August, 2019 and the petitioner has also preferred an application for provisional release of the goods.
4. We may note that the Supreme Court has in its recent decision in ***State of Uttar Pradesh vs. Kay Pan Fragrance Pvt. Ltd.*** **2019(31) GSTL 385 (SC)** has criticized the practice of writ Courts directing release of the seized goods where the statute provides for provisional release.
5. We, therefore, direct the respondents to decide the application of the petitioner for provisional release of the goods in question in accordance with the rules, regulations and Government policies applicable to the facts of the case as early as possible and practicable and preferably within a period of eight weeks from today.
6. With these observations, the writ petition is disposed of.

**CHIEF JUSTICE**

**C.HARI SHANKAR, J**

**JANUARY 30, 2020**

*‘anb’*