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

% *Date of Decision: 20th August, 2020*

\+ W.P.(C) 5473/2020 & CM No.19731/2020 (*interim relief*)

M/S. GREAT INDIA TRADING ..... Petitioner
Through: Mr. Priyadarshi Manish, Adv.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS
ICD PATPARGANJ & ANR. ..... Respondents
Through: Mr. Amit Bansal, Sr. Standing Counsel with Ms. Vipasha Mishra, Adv.

\+ W.P.(C) 5474/2020 & CM No.19733/2020 (*interim relief*)

M/S. RAMAYA EXPORTS .... Petitioner
Through: Mr. Priyadarshi Manish, Adv.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS
ICD PATPARGANJ & ANR. ..... Respondents
Through: Mr. Amit Bansal, Sr. Standing Counsel with Ms. Vipasha Mishra, Adv.

\+ W.P.(C) 5475/2020 & CM No.19735/2020 (*interim relief*)

M/S. ALEX INTERNATIONAL TRADING ..... Petitioner
Through: Mr. Priyadarshi Manish, Adv.

versus

PRINCIPAL COMMISSIONER OF CUSTOMS
ICD PATPARGANJ & ANR. ..... Respondents
Through: Mr. Amit Bansal, Sr. Standing Counsel with Ms. Vipasha Mishra, Adv.

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE PRATEEK JALAN

JUDGMENT

: **D.N. PATEL, CHIEF JUSTICE (*Oral*)**

Proceedings of the matter have been conducted through video conferencing.

CM No.19732/2020 (*exemption*) in WP(C) No.5473/2020
CM No.19734/2020 (*exemption*) in WP(C) No.5474/2020
CM No.19736/2020 (*exemption*) in WP(C) No.5475/2020

Allowed, subject to all just exceptions.

The applications stand disposed of.

WP(C) Nos.5473/2020, 5474/2020 & 5475/2020

1. Learned counsel appearing for the petitioners submitted that this is the second round of litigation with regard to the subject matter of these three writ petitions. The writ petitioners had earlier approached this Court seeking provisional assessment in respect of the bills of entry in question. Those writ petitions were disposed of by the orders of this Court (dated 28.07.2020 in W.P.(C) 4634/2020, 29.07.2020 in W.P.(C) 4705/2020 and 28.07.2020 in W.P.(C) 4633/2020) with directions to the respondents for passing a provisional assessment order under Section 18 of the Customs Act, 1962.

2. Now, provisional assessment orders have been passed in all the writ petitions, which have annexed as Annexure P-12 to all the writ petitions.

3. Learned counsel appearing for the petitioners, after canvassing some arguments, submitted that as the goods (i.e. dry dates) are perishable in nature, it would suffice for the disposal of these writ petitions if the appeals

to be preferred under Section 128 of the Customs Act, 1962 before the Commissioner (Appeals) are directed to be decided within a period of two weeks from the date of the receipt of the appeals.

4. We hereby dispose of these writ petitions with a direction to the respondents to decide the appeals to be preferred by these writ petitioners within two weeks from the date of receipt thereof. This is the outer limit and the Commissioner (Appeals) can also decide the appeals earlier.

5. Since the appeals are to be preferred and to be decided by the concerned respondent authorities, we are not expressing any opinion on the merits of each case.

6. If any request is made by the petitioners to store the imported goods (i.e. dry dates) in cold storage, the said request will also be appreciated by the concerned respondent authorities in accordance with law, rules, regulations and government policies applicable to the facts of the case and will be subject to the payments to be made by the petitioners in accordance with law.

7. In view of the disposal of the writ petitions, all pending applications shall also stand disposed of.

CHIEF JUSTICE

PRATEEK JALAN, J

AUGUST 20, 2020
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