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

% *Decided on:17th September, 2020*

\+ W.P.(C) 6558/2020

M/S. GREAT INDIA TRADING ..... Petitioner

Through: Ms. Anjali J. Manish and Mr.Priyadarshi Manish, Advocates

versus

PRINCIPAL COMMISSIONER OF CUSTOMS ICD PATPARGANJ DELHI& ANR. ..... Respondents

Through: Mr. Amit Bansal, Senior Standing Counsel with Mr.Aman Rewaria, Ms.Vipasha Mishra, Advocates

\+ W.P.(C) 6570/2020

M/S. RAMAYA EXPORTS ..... Petitioner

Through: Ms. Anjali J. Manish and Mr.Priyadarshi Manish, Advocates

versus

PRINCIPAL COMMISSIONER OF CUSTOMS ICD PATPARGANJ DELHI& ANR. ..... Respondents

Through: Mr. Amit Bansal, Senior Standing Counsel with Mr.AmanRewaria, Advocate

\+ W.P.(C) 6587/2020

M/S. ALEX INTERNATIONAL TRADING ..... Petitioner

Through:- Ms. Anjali J. Manish & Mr.Priyadarshi Manish, Advocates

versus

PRINCIPAL COMMISSIONER OF CUSTOMS ICD PATPARGANJ DELHI& ANR. ..... Respondents

Through:- Mr. Amit Bansal, Senior Standing Counsel with Mr.Aman Rewaria, Ms.Vipasha Mishra, Advocates

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

**JUDGMENT**

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

Proceedings in the matter have been conducted through video conferencing.

1. Having heard learned counsel for both sides and looking to the facts and circumstances of the case, it appears that the goods that were imported by these petitioners are dry dates and the Bills of Entries are:-

(i) Bill of Entry no.8025310 dated 29.06.2020 [in W.P.(C) 6558/2020]

(ii) Bill of Entry no.8098954 dated 07.07.2020 [in W.P.(C) 6570/2020]

(iii) Bill of Entry no.8025279 dated 29.06.2020 [in W.P.(C) 6587/2020]

2. Initially there was a dispute about the assessable value, the duty and the country of origin of the goods etc. In the earlier round of litigation by these petitioners regarding provisional assessment, an order was passed for provisional assessment to be done, and the writ petitions were disposed of.

3. In pursuance of our orders in the earlier writ petitions preferred by these petitioners, now the Orders-in-Appeal dated 04.09.2020 have been passed in all the aforesaid three matters in respect of aforesaid bill of entries. The Orders-in-Original have been modified to some extent for provisional assessment as under:-

i. The bond of assessable value has to be given by the petitioners as stated in Order-in-Original.

ii. Instead of bank guarantee for 100% of differential duty, it is reduced to 25%.

iii. The condition of phytosanitary certificate, which was to be given by these petitioners from country of origin is now modified to the country of re-export.

4. The petitioners contend that the respondents are not complying with the aforesaid Orders-in-Appeal, whereas the respondents contend that the aforementioned conditions have not been complied with by the petitioners.

5. Without getting into the merits of this controversy, the writ petitions are disposed of with the direction that, if the aforesaid three conditions are complied with by these petitioners, namely the bonds are given, the bank guarantees are given and the phytosanitary certificates are given to the concerned authorities, the goods in question shall be released by the respondent authorities within a period of one week from the date of receipt of the same.

6. It goes without saying that the petitioners shall cooperate with the respondent authorities during the investigation.

7. In view of the aforesaid observations, these writ petitions are disposed of.

*Dasti.*

**CHIEF JUSTICE**

**PRATEEK JALAN, J**

**SEPTEMBER 17, 2020**
**pk**