IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP-5418-2021 (O&M)
Date of decision : 08.03.2021

M/s L Comps & Impex (P) Ltd.

...Petitioner(s)

Versus

Additional Commissioner of Customs and another

...Respondent(s)

CORAM:- HON'BLE MR. JUSTICE JITENDRA CHAUHAN
HON'BLE MR. JUSTICE VIVEK PURI

Present: Mr. Saurabh Kapoor, Advocate,
for the petitioner.

Mr. Sunish Bindlish, Senior Panel Counsel, CBIC,
for the respondents.

<u>JITENDRA CHAUHAN J. (ORAL)</u>

This writ petition under Articles 226/227 of the Constitution of India has been filed, *inter alia,* seeking quashing of order dated 26.02.2021 (Annexure P-16), whereby, the petitioner has been directed to furnish a Bank Guarantee of differential Customs Duty/IGST @ 200% amounting to ₹99,77,837/-; and further to furnish Bank Guarantee of ₹20,00,000/- on account of fine in lieu of confiscation; as pre-conditions to the provisional release of the confiscated goods. It is further prayed that the goods in question be ordered to be released unconditionally. Cites ***Shilpi Crafts Vs. Union of India, 2014 (314) E.L.T. 48 (P&H);*** and ***Kuber Casting (P) Ltd.***

Vs. Union of India, 2013 (297) 4 E.L.T. (P&H).

Learned counsel states that the goods in question are spices *'masalas',* having limited shelf life and shall get deteriorated and expire with the passage of time. The petitioner had presented valid import documents including the invoices for the purpose of valuation. He refers to Notification No.05/2019 dated 16.02.2019 (Annexure P-18), to contend that the demand of Customs Duty @ 200% is not only illegal but beyond the scope of Seizure Memo, insofar as the Customs Duty @ 200% can only be demanded in respect of goods falling under CTH 98060000, which is not the case of the petitioner.

At this stage, learned counsel for the respondent causes representation and opposes the writ petition. It is contended that the petitioner, without exhausting the alternate efficacious remedy of appeal, has straightaway preferred this petition.

Heard.

Learned counsel for the petitioner has not been able to satisfy us as regards the maintainability of the instant writ petition at this stage, particularly, when the order under challenge is an appealable order before the Commissioner (Appeals). There is not dispute with regard to the law laid down in the cites cases, however, in the instant case, learned counsel has not been able to make out a case for interference by this Court.

Accordingly, we do not find any ground to exercise the inherent writ jurisdiction of this Court at this stage.

Dismissed.

However, considering the fact that the goods in question are edible, the competent authority is requested to consider and decide the appeal filed by the petitioner, if any, expeditiously, preferably, within a period of three weeks from the date of any such filing.

(JITENDRA CHAUHAN) **JUDGE**	**(VIVEK PURI)** **JUDGE**

08.03.2021
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Whether speaking/reasoned :	Yes	No
Whether Reportable :	Yes	No