



W.P.No.12243 of 2023

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.09.2023

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12243 of 2023

and

W.M.P.No.12097 of 2023

Grow Max India Pvt Ltd,
Through its Authorised Signatory,
Sh.Ankit Aggarwal,
Room No.404, 4th Floor,
Crown Heights, Sector – 10,
Rohini, New Delhi – 110 085.

... Petitioner

Vs

1.The Commissioner of Customs,
Customs House,
60, Rajaji Salai, Chennai,
Tamil Nadu – 600 001.

2.The Deputy Commissioner of Customs,
Appraising Group-2G,
Customs House, 60, Rajaji Salai,
Chennai, Tamil Nadu – 600 001.

3.The Deputy Commissioner of Customs,
RRU, Customs House,
60, Rajaji Salai,
Chennai, Tamilnadu – 600 001.

... Respondents



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Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, directing the respondents to issue the out of charge order as required under Section 47 of the Customs Act, 1962 for clearance of goods for home consumption imported against Bill of Entry No.5136189 dated 20.03.2023 without insisting for obtaining No Objection Certificate (NoC) from Revenue Recovery Unit (RRU) for payment of the alleged Anti Dumping Duty amounting to Rs.3,26,816/- from the petitioner.

For Petitioner : Mr.Prem Ranjan Kumar

For Respondents : Mr.Rajendran Raghavan
Senior Standing Counsel

ORDER

The writ petition has been filed for a writ of mandamus, directing the respondents to issue the out of charge order as required under Section 47 of the Customs Act, 1962 for clearance of goods for home consumption imported against Bill of Entry No.5136189 dated 20.03.2023 without insisting for obtaining No Objection Certificate (NoC) from Revenue Recovery Unit (RRU) for payment of the alleged Anti Dumping Duty amounting to Rs.3,26,816/- from the petitioner.



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2.It appears that respondents have failed to allow clearance of goods covered by the Bill of Entry No.5136189 dated 20.03.2023 on the ground that the petitioner was in arrears of Rs.3,26,816/- towards Anti Dubbing Duty on the earlier imports made by the petitioner. The petitioner has been asking the respondents repeatedly to furnish the details. However, the respondents have not given any details so far.

3.During the pendency of the present writ petition, the petitioner has furnished bank guarantee for a sum of Rs.3,26,816/- to clear the goods. Thus, a part of the writ petition has become infructuous. The only surviving issue is as to whether the respondents are justified in asking the petitioner to Anti Dumping Duty/secure the interest of the revenue by furnishing a bank guarantee for a sum of Rs.3,26,816/-.

4.Considering the fact that the goods have already been allowed to be cleared, there can be no impediment on the respondent to furnish the particulars to the petitioner on the basis on which a sum of Rs.3,26,816/- was demanded from the petitioner. The respondents are therefore directed to furnish the particulars to the petitioner the basis on which a sum of



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Rs.3,26,816/- was demanded from the petitioner, within a period of two weeks from the date of receipt of a copy of this order.

5.This writ petition stands dismissed as infructuous. No costs.
Consequently, connected writ miscellaneous petition is closed.

13.09.2023

Index : Yes/No
Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
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To

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C.SARAVANAN, J.

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