IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.16886 OF 2024

G. L. Khanna & Sons
Through its Proprietor
Mr. Puneet Khanna ...Petitioner

Versus

The Union of India & Anr. ...Respondents

Ms. Aditi Naikare a/w Mr. Aniesh Jadhav for Petitioner.
Mr.Siddharth Chandrashekhar a/w Ms.Sangeeta Yadav for Respondents.

CORAM : M. S. Sonak &
Jitendra Jain, JJ.

DATED : 19 November 2024

PC.:-

1. Heard learned counsel for the parties.

2. Rule. The Rule is made returnable immediately at the request and with the consent of the learned counsel for the parties.

3. Mr. Chandrashekhar, learned counsel for the Respondents, submits that he was only served a copy of this petition today. However, considering the relief sought in this petition, we felt that there is no point in adjourning the petition to enable Mr Chandrashekhar to obtain instructions about the timeline within which the Bills of Entries filed by the Petitioner would be assessed. The records established that such Bills of Entries are not yet assessed, and for reasons referred to hereafter, we are satisfied that such assessment was required to be completed expeditiously. Besides, Ms Aditi Naikare submitted that the notice was served on the first respondent about today's hearing in advance.

4. The Petitioner seeks the following substantive relief in this petition in terms of prayer clause (a), which reads thus:-

> *"(a) That this Hon'ble Court may be pleased to issue a Writ of Mandamus or any other Writ in the nature of Mandamus directing the Respondents to assess the Bill of Entry No.8066788 and Bill of Entry No.8066761 both dated 30th March, 2022 and issue a detention and demurrage waiver certificate so as to enable the Petitioner to clear the goods detained by the Customs Office in a time bound manner and within a period of 2 weeks."*

5. Ms Aditi Naikare, learned counsel for the Petitioner, points out that the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) vide its order dated 5 January 2024, has, in fact, accepted the Petitioner's contentions that the goods which are the subject matter of Bills of Entries referred in the prayer clause are fit for import and are not hazardous. The decision of the CESTAT is in Exhibit-C (page 35) of the paper book of this petition.

6. The Petitioner wrote four letters dated 9 January 2024, 29 January 2024, 23 February 2024, and 21 June 2024 urging expeditious assessment. However, since this was not done, the Petitioner was forced to institute this petition. We are satisfied that the Respondents must be directed to assess the Bills of Entries as expeditiously as possible and consider the issue of detention and demurrage waiver certificate as prayed.

7. Accordingly, Respondent No.2 is directed to assess Bills of Entries Nos.8066788 and 8066761, both dated 30 March 2022, and to also consider issuing a detention and demurrage waiver certificate as expeditiously as possible, in any event on or before 10 December 2024.

8. The Rule is accordingly made absolute in the above terms without any cost order. All concerned must act on an authenticated copy of this order.

(Jitendra S. Jain, J.) **(M. S. Sonak, J.)**