



W.P.No.12680 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 06.06.2024

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THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.12680 of 2024

M/s.Dixon Technologies (India) Ltd.,
Represented by its Senior General Manager-Exim
Mr.Mahipal Singh Bisht
B-14 & 15, Phase-II,
Noida-201 305.

... Petitioner

-vs-

The Deputy Commissioner of Customs (Gr-5M)
Customs House, No.60, Rajaji Salai,
Chennai-600 001.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Mandamus directing the Respondent to re-assess the Bill of Entry N.9757592 dated 20.01.2024 by changing the currency declared in the bill of entry from U.S.Dollars (USD) 1,47,984.48 to Chinese Yuan (CNY) 1,47,984.48 and also sanction consequential refund of the excess duty paid.

For Petitioner : Mr.Gokul Raj

For Respondent : Mr.G.Meganathan,
Junior Standing Counsel



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ORDER

By this writ petition, the petitioner seeks a direction to the respondent to re-assess Bill of Entry No.9757592 dated 20.01.2024.

2. The petitioner is engaged in the manufacture of various electronic components. In relation to its business, the petitioner had imported goods described as Unpopulated PCB (Printed Circuit Board) under Bill of Entry No.9757592 dated 20.01.2024. According to the petitioner, the currency was wrongly mentioned as U.S.Dollars (USD) instead of Chinese Yuan (CNY). As a consequence, it is stated that the petitioner had to pay excess duty of Rs.19,23,399/-. Upon realizing the mistake, the petitioner submitted a letter dated 02.02.2024 requesting for an amendment of the Bill of Entry under Section 149 of the Customs Act, 1962. Since no action was taken thereon, the present writ petition was filed.



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3. Learned counsel for the petitioner invited my attention to the commercial invoice and pointed out that such invoice clearly specifies the currency as Chinese Yuan (CNY). By turning to the relevant Bill of entry, he points out that the currency was specified as USD inadvertently. In these circumstances, he submits that the petitioner is entitled to seek an amendment of the Bill of Entry.

4. Mr.G.Meganathan, learned junior standing counsel, accepts notice for the respondent. He points out that the goods were cleared for home consumption on self-assessment basis and that this request cannot be made at this juncture.

5. Once goods are cleared for home consumption under a Bill of Entry, an assessment has taken place. Therefore, the contention of learned standing counsel for the respondent cannot be accepted. As regards the request for amendment of the Bill of Entry, Section 149 of



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the Customs Act prescribes that such amendment is to be considered on the basis of documents that were in existence at the time of clearance of goods for home consumption. Since an application for amendment has been submitted, it is just and appropriate that such application be considered and disposed of in accordance with Section 149.

6. For reasons set out above, W.P.No.12680 of 2024 is disposed of by directing the respondent to consider and dispose of the application dated 02.02.2024 in accordance with Section 149 of the Customs Act, 1962 within four weeks from the date of receipt of a copy of this order. No costs.

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Index : Yes / No

Internet : Yes / No

Neutral Citation : Yes / No

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The Deputy Commissioner of Customs (Gr-5M)
Customs House, No.60, Rajaji Salai,
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SENTHILKUMAR RAMAMOORTHY,J

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