



W.A.No.2808 of 2023

W.A.No.2808 of 2023

R.MAHADEVAN, J.
and
MOHAMMED SHAFFIQ, J.

Today, the matter is listed under the caption "for being mentioned" at the instance of the learned counsel for the appellant.

2.It is submitted by the learned counsel for the appellant that penalty has not been quantified and the adjudication proceeding is still going on and therefore, it was represented by him, at the time of disposal of the writ appeal that the appellant is willing to pay the entire differential duty of Rs.67,74,840/- and execute a bond for a sum of Rs.1,83,21,000/- [Rs.33,21,000/- (+) Rs.1,50,00,000/-]. However, in paragraph 6 of the judgment dated 26.02.2024 passed in the writ appeal, it has been wrongly mentioned that the appellant is inclined to pay the differential duty along with penalty. Therefore, the learned counsel sought rectification of the error that had occasioned in the said judgment.

3.The learned Standing Counsel appearing for the respondent/Revenue has no objection for the same.

4.Having regard to the submissions so made by the learned counsel appearing on either side, and in view of the fact that the penalty has not yet



W.A.No.2808 of 2023

been quantified, this Court is inclined to rectify the mistake that had occasioned in paragraph Nos.6 and 8 of the judgment dated 26.02.2024 passed in the aforesaid writ appeal No.2808 of 2023 and the same is accordingly, rectified. The corrected paragraphs read as follows:

"6. After making some arguments, the learned counsel for the appellant submitted that for provisional release of the car, the appellant is now inclined to pay the entire differential duty of Rs.67,74,840/- and also execute a bond for a sum of Rs.1,83,21,000/- [Rs.33,21,000/- (+) Rs.1,50,00,000/-], subject to the outcome of the adjudication proceedings. The learned counsel further submitted that the appellant has already submitted his reply to the show cause notice dated 08.07.2022 and hence, the same may be directed to be considered by the respondent authorities, while passing final orders, in the adjudication proceedings. It is also submitted that the appellant will co-operate with the authorities for early completion of the adjudication proceedings."

"8. Considering the limited relief sought by the learned counsel for the appellant, which has not been seriously opposed on the side of the respondent authorities, without expressing any opinion on the merits of the case, the respondents are directed to release the Car bearing No.PB 36J 9799 to the appellant, within a period of one week from the date of receipt of the entire differential duty amount and on executing a bond for Rs.1,83,21,000/- [Rs.33,21,000/- (+) Rs.1,50,00,000/-]. However, such payment and execution of bond is subject to the outcome of the adjudication proceedings. The respondents are also directed to consider the reply submitted by the appellant to the show cause notice dated 08.07.2022 and pass appropriate orders, on merits and in accordance with law, that too, after providing reasonable opportunity to the appellant, within a period of two months from the date of receipt of a copy of this judgment. The appellant is also directed to co-operate with the authorities for completion of the adjudication proceedings within the time stipulated by this court. "

Except the above, the judgment dated 26.02.2024 passed in WA No.2808 of 2023 remains unaltered.



W.A.No.2808 of 2023

WEB COPY

5. The Registry is directed to carry out the above said corrections and issue a fresh copy to all the parties.

r n s

[R.M.D., J.] [M.S.Q., J.]
18.04.2024



WEB COPY



W.A.No.2808 of 2023

R.MAHADEVAN, J.

and

MOHAMMED SHAFFIQ, J.

r n s

W.A.No.2808 of 2023

18.04.2024