



W.P.No.32362 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.11.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.32362 of 2024

and

W.M.P.No.35142 of 2024

M/s.Tips Enterprises,
58, Daya Nand Road,
Dharya Ganj
New Delhi 110 002.

..Petitioner

Vs.

1.The Commissioner of Customs (Chennai II) Import,
Custom House,
No.60, Rajaji Salai,
Chennai 600 001.

2.The Additional Commissioner of Customs (Gr.5),
Custom House,
No.60, Rajaji Salai,
Chennai 600 001.

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

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India,



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praying to issue Writ of Mandamus directing the respondent 1 to 3 herein forthwith to allow provisional release of the consignment of total 98 units of various models of secondhand highly specialized equipments – Digital Multifunction Print & Copying Machines, imported by the petitioner and which have been submitted for clearance before the respondents vide a Bill of Entry No.5206934 dated 23.08.2024 on execution of Simple Bond for 100% of enhanced value of goods and also payment of applicable total GST (Customs Duty is exempted) on the enhanced value, as appraised by the Chartered Engineers M/s.APGM Engineering Services Pvt. Ltd., in their report No.APGM/2425/A458 Pvt. Ltd., dated 28.08.2024.

For Petitioner : Mr.V.Akash Srinanda

For Respondents : Mr.Rajendran Raghavan,
Senior Standing Counsel

ORDER

The writ petition is filed praying for a writ of Mandamus directing the respondents 1 to 3 to provisionally release a consignment of 98 units of second-hand, specialized Digital Multifunction Print and Copying Machines, imported by the petitioner under Bill of Entry No. 5206934 dated 23.08.2024 on execution of a Simple Bond for 100% of the enhanced value of goods and payment of appropriate GST.



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2. It is submitted by both the learned counsel for the petitioner as well as the respondents that the issue involved in this writ petition revolves around Notification No.13/2024-25 dated 20.05.2024 issued by DGFT, whereby the subject items were prohibited.

3. It is submitted by the learned counsel for the petitioner that earlier in a batch of matters, this Court, while considering the above notification, had observed that the date of reckoning for the import would be the date of bill of lading and if it is prior to the notification dated 20.05.2024, there shall be a provisional release subject to conditions imposed in the said order. It is further submitted by the learned counsel for the petitioner that in the present case, the bill of lading dated 08.05.2024 i.e., prior to the date of the notification.

4. The learned counsel for the respondents would submit that subject to the verification of the date of bill of lading, they would release the consignment provided the petitioner would comply with the conditions and directions issued vide order dated 03.09.2024 in W.P.Nos.25756 of 2024 etc., batch case.



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5. Recording the submissions made by the learned counsel for the respondents, the writ petition stands closed. No costs. Consequently, connected miscellaneous petition is closed.

14.11.2024

Speaking (or) Non Speaking Order
Neutral Citation: Yes/No
shk

To



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MOHAMMED SHAFFIQ, J.

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