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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

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Date of decision: 20.03.2024

+ **W.P.(C) 1718/2024**

M/S. VISHWAS OVERSEAS INC.

..... Petitioner

versus

COMMISSIONER OF CUSTOMS & ANR

..... Respondents

Advocates who appeared in this case:

For the Petitioner: Ms. Anjali Jha Manish, Mr. Priyadarshi Manish
& Ms. Divya Rastogi, Advocates.

For the Respondents: Mr. R. Ramachandran, Senior Standing
Counsel.

CORAM:-

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner seeks quashing of the provisional assessment of the bill of entry No. 9468278 dated 30.12.2023 and seeks unconditional release of the goods.

2. Subject petition was filed claiming that the goods that were declared as Sri Lankan Origin Areca Nut were in fact of Sri Lankan origin. A Certificate of Origin was filed alongwith the bill of entry for clearance.

2. On 19.02.2024, this Court noticed the submissions of learned counsel for the respondents that QR Code on the Certificate of origin was not verifiable through the online process. Accordingly, petitioner was directed to produce the original documents before the concerned officer.



3. On 21.02.2024, the submission was made by learned counsel for the respondents that original document was produced however, on scanning of the QR Code, the link that opened was not the official link of the Sri Lankan Government, but a different link of a private website. Accordingly, the proper officer had sent the documents for physical verification to the Nodal Officer of Foreign Trade Agreement Cell and a response was awaited.

4. Learned counsel for the respondents submits that report has been received from the Department of Commerce, Columbo, Sri Lanka which has reported that the Certificate of Origin has not been issued by the Department of Commerce at Sri Lanka.

5. Faced with the said communication learned counsel for the petitioner seeks withdrawal of the petition.

6. Learned counsel for the respondents opposes the prayer for withdraw and submits that forged and fabricated document was submitted with the concerned authority and the official machinery was put into motion for the purposes of verification of the documents. He further submits that respondents reserve their rights to take appropriate action against petitioner.

7. In view of the above, the petition is dismissed with costs of Rs 50,000/- to be deposited with the Custom Authorities within a period of two weeks.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MARCH 20, 2024/sk

Note: the order was corrected and released on 04.04.2024.