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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Judgment delivered on: 14.03.2024

\+ W.P.(C) 2674/2024

M/S TECHNOLOGY NEXT THROUGH ITS PROPRIETOR SH. ASHIM GUPTA ..... Petitioner

versus

PRINCIPAL COMMISSIONER OF CUSTOMS, ACC IMPORT, NEW CUSTOM HOUSE NEW DELHI & ANR. ..... Respondents

Advocates who appeared in this case:

For the Petitioner: Mr. Akhil Krishna Maggu, Mr. Vikas Sareen, Ms. Maninder Kaur and Mr. Ayush Mittal, Advocates

For the Respondents: Mr. Aditya Singla, SSC with Mr. Anand Pandey and Mr. Ritivik Saha, Advocates for R-1 & R-2.

CORAM:-
HON'BLE MR. JUSTICE SANJEEV SACHDEVA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner seeks a direction to respondent to sanction and grant refund of excess duty of Rs.8,42,518/-.

2. Petitioner is engaged in the business of trading of internet

networking equipment.

3. The Petitioner vide Bill of Entry No. 5709318 dated 16.11.2019 had imported networking equipment whereby the Assessing Authority changed the classification for certain items, thereby attracting a larger percentage of customs duty than the previous classification.

4. In view of the same, Petitioner had requested the Assessing Authority to reassess the Bill of Entry and issue a speaking order. However, the Assessing Authority neither reassessed the Bill of Entry nor passed any speaking order. Further, Petitioner paid Rs.8,42,518/- as customs duty to clear the consignment.

5. Aggrieved by such assessment, the Petitioner filed an appeal. The said appeal was decided vide order dated 31.10.2022 wherein the appeal was allowed, and the matter was remanded back to the Assessing Authority with directions to pass a speaking order after giving an opportunity of personal hearing to the Petitioner.

6. Learned counsel for respondent submits that the adjudicating proceedings are still pending before the competent authority and assures that the same shall be disposed of expeditiously.

7. Learned counsel for petitioner submits that the order in appeal was passed on 31.10.2022 and till date the adjudicating authority has not disposed of the proceedings. He further submits that the impugned

order which records that the Notification dated 10.12.2019 was made effective from 01.01.2020 seems to suggest that the bill of entry lodged by the petitioner was filed after the Notification came into force. He submits that bill of entry was filed on 16.11.2019 before the Notification admittedly came into force on 01.01.2020.

8. In view of the submissions of learned counsel for respondent, the petition is disposed of directing the adjudicating authority to dispose of the proceedings expeditiously within a period of six weeks from today after giving an opportunity of personal hearing to the petitioner.

9. The petition is disposed of in the above terms.

10. It is clarified that it would be open to the petitioner to avail of such further remedies as may be permissible in law in case petitioner is aggrieved by any decision taken by the respondents.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MARCH 14, 2024
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