



WEB COPY

WMP No. 38410 of 2024



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-03-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WMP No. 38410 of 2024

in

W.P.No.20422 of 2024

1. M/s.Mitro Enterprises
Rep By Its Proprietor, Mr. Sridhar
Deshpande, 1, 1st Floor, Jk Plaza,
Vidyapeeta Circle, Katriguppe Main
Road, Bsk 1st Stage, Bangalore,
Karnataka, Pin. 560028.

Petitioner(s)

Vs

1. The Principal Commissioner Of
Customs
(air Cargo) New Custom House, Grand
Southern Trunk Rd, Ramapuram,
Meenambakkam, Chennai, Tamil Nadu-
600 027.

2.The Commissioner Of Customs
(apeals)
New Custom House, Grand Southern
Trunk Rd, Ramapuram,
Meenambakkam, Chennai, Tamil
Nadu- 600 027.



3.The Assistant Commissioner Of
Customs

Group (1-4) New Custom House,
Grand Southern Trunk Rd,
Ramapuram, Meenambakkam,
Chennai, Tamil Nadu- 600 027.

4.The Assistant Drug Controller (adc)
Office Of The Adc (i), Cdsco, Air Port
Office, Air Cargo Complex,
Meenambakkam, Chennai- 27.

Respondent(s)

PRAYER

Writ Miscellaneous Petition is filed to modify its earlier order dated 09.09.2024 in Paragraph II and III of page 3 as prayed below. ii) In the Meantime, the petitioner is directed to approach the authority concerned by taking out appropriate application seeking for the provisional release of the goods by way of execution of simple Bond or mere Bond with regard to the differential rate of duty along with the simple / mere bond. iii) Any Such Application is being moved by the petitioner, the authority concerned is directed to consider the same and release the goods within a weeks time from the date of execution with the simple / mere bond.

For Petitioner(s): Mr.Sivashankar

For Respondent(s): Mr.Su.Srinivasan,
Standing Counsel



ORDER

WEB COPY

This Miscellaneous Petition has been filed to modify paragraph 4 (ii) and (iii) of the earlier order passed by this Court on 09.09.2024.

2. This Court vide order dated 09.09.2024 in paragraph 4(ii) and (iii) has observed as follows:

"4. (ii) In the meantime, the petitioner is directed to approach the Authority concerned by taking out appropriate application seeking for provisional release of goods subject to the execution of Bank Guarantee with regard to the differential rate of duty along with a Bond.

(iii) Any such application is being moved by the petitioner, the Authority concerned is directed to consider the same and release the goods within a week's time from the date of execution of such Bank Guarantee."

3. The learned counsel for the petitioner by referring to the aforesaid clauses in the order dated 09.09.2024 would submit that the differential duty to be given for bank guarantee works out to Rs.1,03,61,303/-. Since, the petitioner is a small scale industry, they are not in a position to assure the bank guarantee to the tune of Rs.1,03,61,303/- and therefore seeks to modify the order by

replacing the word ***simple/mere bond*** in the place of bank guarantee.



WEB COPY

4. The learned senior standing counsel appearing for the respondents would submit that this Court vide order dated 09.09.2024 directed the petitioner to approach the Authority concerned by taking out appropriate application seeking for provisional release of goods subject to the execution of Bank Guarantee with regard to the differential rate of duty along with a Bond and therefore it is for the authority to fix percentage for bank guarantee and therefore the modification of the order at this stage will not arise.

5. Heard both sides. Perused the records.

6. A perusal of the aforesaid order would go to show that this Court has not mentioned the amount or percentage for execution of bank guarantee and liberty was granted to the authorities concerned to fix the percentage or the amount for execution of bank guarantee and therefore this Court is not inclined to interfere with the same.

7. In such view of the matter, this Writ Miscellaneous Petition is



dismissed. However, after the fixation of amount or percentage with regard to the execution of the bank guarantee by the authorities, if the petitioner is aggrieved over the same, they are at liberty to challenge the same before this Court.

20-03-2025

arr

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



WEB COPY

To

1.The Principal Commissioner Of
Customs
(air Cargo) New Custom House, Grand
Southern Trunk Rd, Ramapuram,
Meenambakkam, Chennai, Tamil Nadu-
600 027.

2.The Commissioner Of Customs
(apeals)
New Custom House, Grand Southern
Trunk Rd, Ramapuram,
Meenambakkam, Chennai, Tamil
Nadu- 600 027.

3.The Assistant Commissioner Of
Customs
Group (1-4) New Custom House,
Grand Southern Trunk Rd,
Ramapuram, Meenambakkam,
Chennai, Tamil Nadu- 600 027.

4.The Assistant Drug Controller (adc)
Office Of The Adc (i), Cdsco, Air Port
Office, Air Cargo Complex,
Meenambakkam, Chennai- 27.



WEB COPY

WMP No. 38410 of 2024



KRISHNAN RAMASAMY J.

arr

WMP No. 38410 of 2024

in

W.P.No.20422 of 2024