



W.A.(MD)Nos.1406 and 1407 of 2022

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 24.03.2025

CORAM

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN
and
THE HONOURABLE MR.JUSTICE M.JOTHIRAMAN**

W.A.(MD)Nos.1406 and 1407 of 2022

W.A.(MD)No.1406 of 2022:-

M/s.Diamond Nuts,
Rep. by its Authorites Signatory,
Dr.R.K.Bhoodes,
No.21, Prashanthi Nagar,
Building No.5/653,
Mangadu, Kollam, Kerala.

... Appellant

Vs.

1.The Commissioner of Customs,
Custom House, Harbour Estate,
Tuticorin - 628 004.

2.The Assistant Commissioner of Customs (IA),
Custom House, Harbour Estate,
Tuticorin - 628 004.

3.M/s.Central Warehousing Corporation,
No.0, SIPCOT, Madurai Bye-Pass Road,
Korampallam Post,
Tuticorin - 628 001.

... Respondents



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Prayer : Writ Appeal filed under Clause XV of Letters Patent, to allow the writ appeal and set aside the order dated 29.09.2022 passed in W.P.(MD)Nos.1987 and 1988 of 2022 on the file of this Court.

For Appellant : Mr.Hari Radhakrishnan

For Respondents : Mr.N.Dilip Kumar for R1 & R2.
Mr.R.Thirunavukkarasu for R3.

W.A.(MD)No.1407 of 2022:-

M/s.Diamond Nuts,
Rep. by its Authorites Signatory,
Dr.R.K.Bhoodes,
No.21, Prashanthi Nagar,
Building No.5/653,
Mangadu, Kollam, Kerala.

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Vs.

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Prayer : Writ Appeal filed under Clause XV of Letters Patent, to allow the writ appeal and set aside the order dated 29.09.2022 passed in W.P.(MD)Nos.1987 and 1988 of 2022 on the file of this Court.

For Appellant : Mr.Hari Radhakrishnan

For Respondents : Mr.N.Dilip Kumar for R1 & R2

Mr.R.Thirunavukkarasu for R3

COMMON JUDGMENT
(By G.R.SWAMINATHAN, J.)

Heard both sides.

2.The appellant imported 133.158 metric tones of raw cashew nuts via Tuticorin port on 13.06.2020. The customs authority was of the view that phytosanitary certificate furnished by the importer was defective. Thereupon, the importer produced another certificate. It turned out to be fake. The Plant Quarantine Officer ordered the deportation of the imported goods on 08.07.2020. The importer had filed an appeal against the order of the PQ Officer. The importer filed writ petition seeking



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disposal of his appeal. Pursuant to the direction of the Hon'ble High Court, the authority took up the appeal for disposal. It came to be dismissed vide order dated 29.10.2020. While so, the importer submitted an application dated 08.09.2020 with Plant Quarantine Department for one-time relaxation in terms of Article 14 of the Plant Quarantine (Regulations of Import into India) Order, 2003. This request was negatived vide order dated 30.03.2021. Challenging the same, W.P. (MD)No.8114 of 2021 was filed by the importer. It was allowed by a learned Single Judge of this Court vide order dated 06.05.2021. The plant protection officer was directed to grant one time relaxation to the importer under Article 14 of the Plant Quarantine (Regulations of Import into India) Order, 2003. The importer was permitted to fumigate the goods through an accredited treatment provider. The importer had also filed WP(MD)No.8118 of 2021 seeking waiver of demurrage and detention charges. The said writ petition was also disposed of on the same day with a direction not to take any coercive step in the meanwhile.

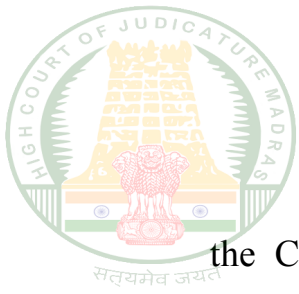
3.The appellant filed WP(MD)No.13694 of 2021 seeking direction to the respondent to issue detention certificate recommending



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waiver of detention and demurrage charges. The learned Single Judge vide order dated 11.08.2021 disposed of the said writ petition by recording the stand taken by the Deputy Commissioner of Customs that necessary orders would be passed by the Assistant Commissioner (Import), Tuticorin by giving relief sought for in the writ petition. Pursuant to the direction given in WP(MD)No.8118 and 8114 of 2021, the Assistant Commissioner of Customs, Tuticorin issued letter bearing C.No.VIII/48/36/2021-IA dated 10.08.2021 calling upon the Central Warehousing Corporation to release the goods without charging demurrage and detention charges up to 17.08.2021. However, the Central Warehousing Corporation insisted that the importer should pay a sum of Rs.10,87,488/-. The importer got the goods released after paying the said amount under protest.

4. Thereafter, the importer filed WP(MD)Nos.1987 and 1988 of 2022. The prayer in the first writ petition is that the customs authority should initiate appropriate proceedings against the Central Warehousing Corporation for acting contrary to the Handling of Cargo in Customs Areas Regulations, 2009. The prayer in the second writ petition is that



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the Central Warehousing Corporation must be directed to refund the demurrage charges paid by the importer under protest. Both the writ petitions were dismissed by the learned Single Judge vide order dated 29.09.2022. Challenging the same, these writ appeals have been filed.

5.The learned counsel for the appellant made the following submissions :

- i) The learned Single Judge overlooked the fact that the detention certificate was already issued by the customs authority on 10.08.2021 and the finding that no such certificate was issued is wrong.
- ii) The learned Single Judge wrongly rendered a finding that the importer had paid the demurrage charges without any protest.
- iii) The delay that was caused in clearing the consignment cannot be attributed to the importer.
- iv) CWC had acted in contravention of the Regulation 6(1)(l) of the Handling of Cargo in Customs Areas Regulations, 2009.

The learned counsel placed reliance of the decision of the Hon'ble Division Bench of the Bombay High Court in ***Supreme Industries Ltd vs Central Board of Indirect Taxes & Customs*** (order dated 08.03.2021 in WP No. 3676 of 2020) and contended that since the claim of demurrage charges stemming from the contractual agreement between the importer and CWC cannot prevail over



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Regulation 6(1)(l) of HCCAR, 2009. He called upon us to set aside the order of the learned Single Judge and allow this writ appeal.

6.R1 and R2 have jointly filed a detailed counter affidavit. The learned Senior Standing Counsel appearing for R1 and R2 submitted that the importer's failure to produce the phytosanitary certificate was the reason for the delay in clearance of the goods. He contended that since the dispute is between the importer and the Plant Quarantine Officer, the custodian cannot be compelled to waive the demurrage and detention charges. He placed reliance on *International Airports Authority of India Vs. M/s.Grand Slam International & OM ETC (1995 SCC (3) 151)* and *M/S Global Impex vs Manager CELEBI Import shed (WP (C) No. 7577 of 2019 vide order dated 20.12.2019)*. He relied on *M/S Isha Exim vs Commissioner of Customs (2022 (379) E.L.T. 87 (Mad.)* and submitted that the detention certificate issued by the department is a mere certificate for eligibility to claim the refund and it does not confer any right to claim refund. He prayed for the dismissal of these writ appeals.



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7.R3 also filed counter-affidavit. The learned Standing Counsel for R3 submitted that it acted as a bailee of the goods and ensured its safe custody. That being so, it is unfair and unjustifiable to compel the custodian to bear the cost of storage of the cargo for the fault of either the PQ Department or the importer. R3 did not have a fair opportunity to justify its right to receive demurrage and detention charges in W.P (MD) No.8114 and 8118 of 2021. The said orders are being misquoted and misinterpreted. The contention that the Hon'ble High Court granted waiver of demurrage charges is clearly misconceived. The letter dated 10.08.2021 issued by R2 is not a detention certificate. He submitted that the order of the learned Single Judge is well reasoned and it does not warrant interference.

8.We carefully considered the rival contentions and went through the materials on record. On 17.08.2021, the appellant had sent an e-mail communication to the Central Warehousing Corporation. It reads as follows:-

“This refers to the import shipment lying at your CFS in domestic containers since 13.06.2020, vide Bill of Entry No.7899664 dated 13.06.2020.



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Please note that, the above shipment was pending for clearance due to issues in Phyto saniatry Certificate and based on Order issued by Hon. High Court of Madurai Bench (8114 & 8118 of 2021 Dated 06.05.2021) Plant Quarantine issued NOC to release and accordingly we obtained Customs Out of Charge Bill of Entry and the same is enclosed for your reference. Further, based on the Hon. High court order a letter has been issued by Asst. Commissioner of Customs, Custom House, Tuticorin directing you to waive of the detention and demurrage charges up to 17.08.2021 (Original already submitted your office on 12.08.2021 and enclosed herewith copy of the same).

Based on the above, we kindly request your good selves to waive-off the container Ground rent /storage charges and issue necessary orders to release the cargo immediately. You are aware that, we are supporting your CFS since long period through our Custom Broker M/s.Jai Narayana Shipping Co by providing good volume of 200 to 300 Teus monthly and we once again request you to issue necessary orders to release the cargo without further delay.”

In response thereto, the Central Warehousing Corporation furnished bank account details. Therefore, we conclude that amount of Rs.10,87,488/- was paid only under protest by the appellant.



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9.The issues that call for consideration are as follows :

1. Whether the letter dated 10.08.2021 issued by Commissioner of Customs can be held to be a validly issued detention certificate?
2. Whether CWC has acted in contravention of Regulation 6(1)(l) of Handling of Cargo in Customs Ares Regulations, 2009 by collecting detention and demurrage charges from the appellant and whether the appellant is entitled to refund ?

10.On 10.08.2021, the customs authority had sent the following communication to the Central Warehousing Corporation:-

“1.Please refer to Plant Quarantine Department order dated 08.07.2020 in r/o Bill of Entry no.7899664 dated 13.06.2020, they ordered to deport the cargo on the ground that the Phyto Sanitary Certificate is not in order and the cargo was held in the Central Warehousing Corporation, CFS, Tuticorin.

2. In this regard, as per the Hon'ble Madurai Bench of Madras High Court order dated 06.05.2021 (copy enclosed), in case of M/s. Diamond Nuts, Kollam, you are directed to waive the demurrage and detention charges upto 17.08.2021. This letter is issued in lieu of detention certificate as directed by the Hon'ble Madurai bench of Madras High Court's order dated 06.05.2021.”



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11.Regulation 6(1)(l) of Handling of Cargo in Customs Areas

Regulations, 2009 reads as under:-

“Regulation 6. Responsibilities of Customs Cargo Service provider. (1) The Customs Cargo Service provider shall-

(l) Subject to any other law for the time being in force, shall not charge any rent or demurrage on the goods seized or detained or confiscated by the Superintendent of Customs or Appraiser of Inspector of Customs or Preventive officer or examining officer, as the case may be;”

The learned counsel for the appellant relied on the decision of the Hon'ble First Bench dated 04.07.2024 made in W.A.Nos.1017 of 2017 etc batch (***K.Steamship Agencies Pvt. Ltd. and Ors. Vs. Balaji Dekors***).

The Hon'ble First Bench in the said decision had held as follows:-

“(I) CONCLUSION & DIRECTIVES ISSUED:

45. On the basis of the above discussion and findings arrived at, our conclusions are as follows:

(1) The writ petitions under Article 226 of the Constitution will be maintainable against the Customs Cargo Service Providers as they are bound by the statutory regulations and thus, the writ petitions filed will be deemed to for the enforcement of a statutory right and thus maintainable.

(2) The 2009 HCCA Regulations, and 2018 SCMT Regulations will prevail over the contract between the parties and the waiver



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certificates issued by the authorities are valid in law, if the adjudication ends in favour of the importer/exporter.

(3) The waiver certificate can be issued by the Customs authorities in cases the adjudication ends in favour of the importer/exporter without imposition of any duty, fine or penalty either by order of the adjudication or clarification or order of the court or Tribunal.

(4) The provisional release is always subject to outcome of the adjudication proceedings and wherever such application is pending, the authorities are directed to pass order within two weeks from the date of receipt of a copy of this order.

(5) In cases, where the importer/exporter is found guilty of misdeclaration or of any other violation by import of prohibited goods or violation by import of restricted goods, the demurrage charges would have to be paid.

(6) In cases where the adjudication is not in favour of the importer/exporter and some action is taken, the authorities cannot issue any waiver certificate and if such certificates have been issued despite the fact that the importer/exporter is found to be guilty, the same are invalid.

(7) The Customs authorities are bound to follow the timelines under the Act and the Regulations and in case of any delay in conclusion of the adjudication proceedings or for issuance of orders permitting re-export, the department is liable to compensate the importer/exporter or the CCSP, as the case may be.

(8) Wherever the application for waiver has been made and is pending, the appropriate officer is to pass orders on such



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application within four weeks from the date of receipt of this order in terms of the proposition laid down in the preceding paragraphs.

(9) Wherever the adjudication proceedings are pending, the same must be completed within four weeks and appropriate orders, depending upon the facts of the case either granting or rejecting request for waiver, must be passed within four weeks from the date of receipt of this order.

(10) Wherever the clearance for re-export is pending, the same must be completed within four weeks from the date of receipt of this order and appropriate orders depending upon the facts of the case on the waiver application, must be passed.

(11) For non-compliance of the directions, it is open to the department to initiate appropriate proceedings by following the due procedures under the provisions.

(12) In cases where any security has been encashed or where charges have been realized from the importer/exporter pending adjudication proceedings, which concluded in their favour, the importer/exporter is entitled to refund, which shall be made within four weeks from the date of receipt of this order.

(13) As far as the claim for interest is concerned, it is open to the parties to approach the authority concerned, who shall consider the same and pass appropriate orders, on merits and in accordance with law.

(14) It is open to the Central Government to look into the different timelines prescribed under the Act and the regulations and bring about appropriate changes to have uniform timelines and to bring in accountability.



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(15) *The Board is directed to issue appropriate instructions in this regard and fix the liability on the officers responsible for the delay and take appropriate action against them.*”

12.The learned counsel for the appellant fairly brought to our notice that review applications have been filed for reviewing the said order and that the review applications have also been admitted on 04.03.2024. Since the review applications were filed only by ship liners, the outcome of the review applications may not have any bearing on the present writ appeals.

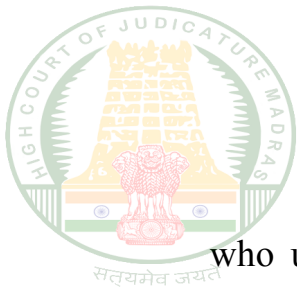
13.The Central Warehousing Corporation is the Cargo Service Provider in this case. Regulation 6(1)(l) states that the Cargo Service Provider shall not charge any rent or demurrage on the goods seized or detained or confiscated by the customs authority. No doubt, the said regulation, though a piece of subordinate legislation, has statutory force as held by the Hon'ble First Bench in ***K. Steamship Agencies Pvt. Ltd. and Ors. Vs. Balaji Dekors.*** It will prevail over any contractual arrangement with the importer.



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14.A careful reading of the aforesaid regulation indicates that it is not in absolute terms. The stipulation not to charge any demurrage or rent, is subject to any other law for the time being in force. In the decision reported in (1995) 3 SCC 151 (*International Airports Authority of India Vs. M/s.Grand Slam International & OM ETC.*), the Hon'ble Supreme Court held that the Central Warehousing Corporation being a creature of statute (Warehousing Corporation Act, 1962), is entitled to recover demurrage for the goods of which it becomes the custodian under the provision of Act. It was specifically held that the customs authority cannot direct the Central Warehousing Corporation not to collect any rent or demurrage charge for the goods kept by them. The aforesaid proposition enunciated by the Hon'ble Supreme Court is the law of the land within the meaning of Article 141 of the Constitution of India.

15.The view taken in *Grand Slam* was reiterated by a Three Judges Bench of the Hon'ble Supreme Court in *Shipping Corpn. of India Ltd. v. C.L. Jain Woollen Mills, (2001) 5 SCC 345*). The question that arose for consideration therein was whether the carrier/custodian,



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who under the terms of the contract between it and the owner of the goods, having a lien over the goods, until the dues are paid can be forced to release the goods, without charging any demurrage, merely because the Customs Authorities issued a detention order for a specified period. It was specifically contended that in a case when a detention certificate is issued by the Customs Authorities, the carrier of goods will not be entitled to claim any demurrage charges notwithstanding the terms and conditions of the contract under which the goods had been carried. It was held therein as follows :

“7....We had not been shown any provisions of the Customs Act which would enable the Customs Authorities to compel the carrier not to charge demurrage charges, the moment a detention certificate is issued. It may be undoubtedly true that the Customs Authorities might have bona fide initiated the proceedings for confiscation of the goods which however, ultimately turned out to be unsuccessful and the Court held the same to be illegal. But that by itself, would not clothe the Customs Authorities with the power to direct the carrier who continues to retain a lien over the imported goods, so long as his dues are not paid, not to charge any demurrage charges nor the so-called issuance of detention certificate



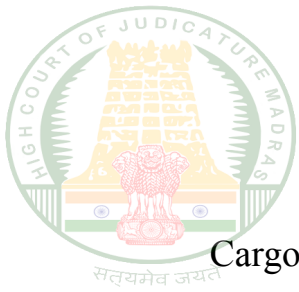
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would also prohibit the carrier from raising any demand towards demurrage charges, for the occupation of the imported goods of the space, which the proprietor of the space is entitled to charge from the importer. The importer also will not be entitled to remove his goods from the premises unless customs clearance is given. But that would not mean that demurrage charges could not be levied on the importer for the space his goods have occupied, since the contract between the importer and the proprietor of the space is in no way altered because of the orders issued by the Customs Authorities... Having scrutinized the provisions of the Customs Act, we are unable to find out any provision which can be remotely construed to have conferred power on the Customs Authorities to prevent the proprietor of the space from levying the demurrage charges and, thereby absolving the importer of the goods from payment of the same. In fact the majority decision in Grand Slam International case [International Airports Authority of India v. Grand Slam International, (1995) 3 SCC 151] clearly comes to the aforesaid conclusion with which we respectfully agree.”

What has to be considered is whether the legal position laid down above can be said to have been nullified in view of the issuance of Handling of



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Cargo in Customs Areas Regulations, 2009. It is true that Regulation 6(1)(1) of Handling of Cargo in Customs Areas Regulations, 2009 states that the Customs Cargo Service Provider, subject to any other law for the time being in force, shall not charge any rent or demurrage on the goods seized or detained or confiscated by the Superintendent of Customs or Appraiser or Inspector of Customs or Preventive Officer or Examining Officer, as the case may be. It is relevant to note that the aforesaid Regulation does not open with a non-obstante clause. On the other hand, the duty not to levy rent or demurrage imposed on the custodian of goods is explicitly made subject to any other law for the time being in force. The expression “any other law” cannot be confined to the Customs Act and the Rules and Regulations framed thereunder. We are conscious that the First Bench of this Court in ***K.Steamship Agencies Pvt. Ltd. and Ors. Vs. Balaji Dekors*** had observed that the said expression would have to be read as a reference to the provisions of the Customs Act and the Regulations framed thereunder with regard to result of the final adjudication proceedings. The reason for us to take an expansive view is that the Hon'ble Supreme Court in ***Mumbai Port Trust Vs. Shri Lakshmi Steels and Ors (2018) 14 SCC 317*** had held as follows :



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“32....the Authority that framed the Regulations was itself aware of this because Regulation 6(1) itself begins with the words "subject to any other law for the time being in force". **It is, therefore, obvious that the Regulations are subject to any other law including the Major Port Trust Act.** Therefore, these Regulations cannot in any manner affect the right of the Port Trust. **We are, therefore, of the view that the High Court erred in holding that the law settled by this Court in a catena of judgments referred to above was no longer applicable in view of the 2009 Regulations.”**

The aforesaid decision involved the claim of the carrier vis-a-vis the importer. The case on hand involves the claim of custodian of goods in the customs area.

16.The Hon'ble Division Bench of the Delhi High Court in **Monika India v. Union of India, (2012) 14 GSTR 213** summarized the legal principles relating to issuance of detention certificate in the following terms :

“28...(2) The customs authorities can issue detention certificate or for good reasons may be called upon and directed by the courts to



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issue detention certificate in respect of imported goods.

(3) Detention certificate issued by the customs authorities is not a mandate on the shipping company or warehousing companies. These corporations/companies are entitled to claim demurrage/container charges. These corporations cannot be compelled and mandamus cannot be issued to waive demurrage on the ground that the importer/consignee was unable to clear the goods due to fault of the custom authorities.

(4) Whether and in what circumstances customs authorities can be compelled and asked to pay demurrage to the warehousing companies/ shipping companies, is a matter of considerable debate. Decision in the case of *Sanjeev Woollen Mills* (1998) 9 SCC 647 states that in some cases customs authorities can be asked to pay demurrage to the warehousing company or shipping company. However, for this exceptional relief, grounds are required to be made out and established.”

Another Hon'ble Division Bench of the Delhi High Court in ***S. K. Metal & Co v. Commissioner of Customs, (2016) 39 GSTR 164*** summarised ***Grand Slam International*** and ***C. L. Jain Woollen Mills*** in the following terms:

“(i)There is no provision in the Act that enables the Customs authorities to direct a carrier of goods to waive demurrage charges or container charges even in terms of section 45(2)(b) of the Act. That would be governed entirely by the contract between the importer and the carrier and the terms and conditions of the bill of lading, if any.



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(ii) Where the carrier is a corporation incorporated by a statute like for instance, **the Central Warehousing Corporation, or the Container Corporation of India Ltd. or the Shipping Corporation of India** then it would be bound by the provisions of the Act as far as its **right to recover demurrage or container charges is concerned.**

(iii) Section 45(2)(b) of the Act, which enables the Customs authorities to issue a detention certificate, cannot extend to directing the carrier or the owner of the container to waive the charges even where an order of confiscation or levy of penalty is ultimately held to be illegal by the courts.

(iv) The only option is for the Central Government to make a request to the owner of the container or the space where the goods were stored to waive demurrage charges and if it is so conceded then to that extent the importer would be able to get some relief.”

The Hon'ble Division Bench in *Principal Commissioner of Customs (Preventive) Vs. Suren International Ltd (2017) 63 GST 521 (Delhi)*

held as follows:

“16.Indeed there appears to be no specific provision in the CA or the rules thereunder which contemplates refund of warehousing charges. The Court has also not been shown any regulation or circular which permits an application to made to an officer of the Customs exercising powers of adjudication powers, to entertain and grant the prayer for refund of warehousing charges...”



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17.In **Bhavik S. Thakkar Vs. Union of India**

(MANU/DE/0961/2023), a prayer similar to that of the present writ appeals was sought for. It was contended by the importer therein that CONCOR was granted license to function as Customs Cargo Service Provider under HCCAR, 2009 only and therefore, it is subject to the Regulations provided in HCCAR, 2009 and so it should have waived off the TSC once the detention certificate was issued by the custom authorities. It was held therein as follows :

“45.The Hon'ble Supreme Court of India has categorically laid down in its aforementioned judgments that the custom authorities are enabled to issue detention certificates, but it cannot direct the Cargo Service Provider to waive the charges even where an order of confiscation or levy of penalty has been held to be illegal by a court. It is further observed in the aforesaid judgements that the only option is for the Central Government to make a request to the owner of the container or the space where the goods were stored to waive demurrage charges and if it is so conceded then to that extent the importer would be able to get some relief. Therefore, if the Supreme Court does not allow the waiver of demurrage charges in a case where it has been held by a court of law that the confiscation of goods or levy of penalty was illegal, then there is no question that this Court can direct CONCOR to waive off the TSC when the



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Petitioner had clearly tried to evade custom duty by mis-declaration in its Bill of Entry.”

18. Here is a case where the importer produced a defective phytosanitary certificate in the first instance. When that was pointed out, he produced a fake certificate. The learned counsel for the customs informs us that the importer filed as many as seven writ petitions and one contempt petition to get relief. This Court did not hold that the importer had fulfilled the terms of law. On the other hand, it directed the authority to grant one time relaxation to the importer by fumigating the goods under Article 14 of the Plant Quarantine (Regulation of Import into India) Order, 2003.

19. The Central Warehousing Corporation could have called upon to waive the rent or demurrage charges only if the importer was not at fault. Where the importer was squarely at fault, the Central Warehousing Corporation cannot be denied its legitimate dues. The customs authority had issued a communication calling upon the Central Warehousing Corporation to waive the demurrage charges. The said communication itself reads that it has been issued in lieu of detention certificate. A



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reading of the judgement of the Hon'ble Division Bench in WA No.2235 of 2021 etc., batch leads one to the conclusion that if the result of the final adjudication proceedings is in favour of the importer, demurrage charges cannot be levied. The adjudication proceedings admittedly did not conclude in favour of the appellant. On the other hand, the appellant got a direction for one time relaxation. In WP(MD)No.13694 of 2021, the standing counsel for customs made a statement in favour of the appellant and on that basis, the writ petition was disposed of. Central Warehousing Corporation was not heard by the learned Single Judge before disposing of the said writ petition. Such a disposal will not bind the Central Warehousing Corporation because of its prejudicial impact on the corporation. No order adverse to the interests of the corporation could have been passed without putting the corporation on notice. Regulation 6(1)(l) of Handling of Cargo in Customs Areas Regulations, 2009 should be understood to mean that where the goods have been seized or detained or confiscated, demurrage charges cannot be collected from the importer if the importer is not at fault. In the case on hand, the appellant/importer was squarely at fault. They are not entitled to invoke the aforesaid regulation. The learned Single Judge rightly denied relief.



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20. These writ appeals are dismissed. No costs.

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(G.R.S. J.) & (M.J.R. J.)
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G.R.SWAMINATHAN, J.
and
M.JOTHIRAMAN, J.

ias/SKM

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