

**Kiran Office Solution Vs The Commissioner of Customs
(Seaport-Exports), The Additional Commissioner of Customs and The
Director General of Foreign Trade and Ex-Officio, Additional Secretary to
Government of India, Ministry of Commerce and Industry, Department of
Commerce**

Court: Madras High Court

Date of Decision: June 17, 2011

Hon'ble Judges: M. Jaichandren, J

Bench: Single Bench

Advocate: P. Jagadeesan, for the Appellant; T.R. Senthilkumar, R1 and R2 and R. Atchuthan, CGSC for R3, for the Respondent

Final Decision: Dismissed

Judgement

@JUDGMENTTAG-ORDER

M. Jaichandren, J.

Heard the learned Counsels appearing for the Petitioner, as well as the Respondents.

2. The learned Counsels appearing on behalf of the Respondents had submitted that investigations are being carried on, in respect of the import of

the Second Hand Digital Multifunction Print and Copying Machines. Thereafter, adjudication proceedings would be held to find out if any

irregularities had been committed in the import of such goods. While so, this Court may be pleased to release the goods, if it deems it fit to do so,

on the Petitioner depositing 40% of the enhanced value, apart from paying the applicable rate of duty on the enhanced value. They had also

submitted that the adjudication proceedings could be completed by the Respondents, within a period of 15 days from the time of its

commencement.

3. In view of the several orders passed by this Court, directing the Respondents to release the goods in question, on certain conditions, and as the

submissions made by the learned Counsels appearing on behalf of the Respondents have not shown any new grounds, for the modification of the

earlier orders passed, in similar matters, this Court finds it fit to direct the Respondents to release the goods in question, with similar conditions.

4. It is also seen that the conditions imposed by this Court, in its earlier orders, had been confirmed by a Division Bench, in its order, dated

21.10.2009, made in W.A. No. 1508 of 2009 (The Commissioner of Customs (Imports), Seaport, Chennai and Anr. v. Polycraft Exports (P)

Ltd. and Anr.). Thereafter, orders have been passed in several writ petitions, including the order, dated 2.12.2010, in W.P. Nos. 26964 and

27146 of 2010, directing the release of the detained goods, without any modification of the conditions impugned in the earlier orders.

5. In such circumstances, this writ petition is disposed of, directing the Petitioner to deposit 25% of the enhanced value, apart from paying the

applicable rate of duty on the enhanced value. On complying with the above said conditions, the Respondents are directed to release the goods, in

question, forthwith, with liberty to the Respondents to proceed further, with the adjudication proceedings, in accordance with law. The Petitioner

shall co-operate, fully, in the adjudication proceedings to be conducted by the Respondents. No costs. Connected M.P. No. 1 of 2011 is closed.