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Shiv Shanti Exim Pvt. Ltd. Vs Commissioner of Customs and Deputy Commissioner of Customes (DEPB)

Writ Petition No. 10690 of 2011

Court: Madras High Court

Date of Decision: April 26, 2011

Hon'ble Judges: M. Jaichandren, J

Bench: Single Bench

Advocate: Joseph Prabakar, for the Appellant; S. Udayakumar, CGSC, for the Respondent

Judgement

@JUDGMENTTAG-ORDER

M. Jaichandren, J.
Heard the learned Counsel appearing for the Petitioner and the learned Central Government Standing counsel

appearing on behalf of the Respondents.

2. The prayer sought for in the writ petition is for a direction to the Respondents, to assess the Bill of Entry Nos. 3274711, dated 21.04.2011,

3273810, dated 21.04.2011 and 3274715, dated 21.04.2011, filed by the Petitioner, by allowing exemption from additional duty of customs

(CVD), under Notification No. 30/2004 -CE dated 09.07.2004, as per the Final order Nos. 941 to 942, dated 28.8.2008, and the final order

No. 1109 of 2008, dated 29.9.2008 and allow clearance of the subject goods in this writ petition, as per the provisions of the Customs Act,

1962.

3. In view of the similar orders passed by this Court in a number of writ petitions, including the order, dated 15.2.2010, made in W.P. No. 2301

of 2010 (Shiv Shanti Exim Pvt. Ltd v. The Commissioner of Customs), the following order is passed:

i) The prayer for assessing the Bill of Entry by allowing the exemption from Additional Duty of Customs (CVD), under Notification No. 30/2004 -

CE, dated 9.7.2004, cannot be granted.

ii) The Respondents are directed to release the goods concerned, in respect of the above said Bill of Entry, subject to the condition that the

Petitioner furnishes a bank guarantee for the entire value of Additional Duty of Customs (CVD), to the satisfaction of the second Respondent,

which shall be kept alive, till the adjudication process is completed.

iii) It is made clear that, as and when the bank guarantee is furnished, the Respondents shall release the goods, forthwith.

4. The writ petition is ordered accordingly. No costs.