
(2011) 03 MAD CK 0294

In the Madras High Court

Case No : Writ Petition No. 8217 of 2011

ACE Digital Systems

APPELLANT

Vs

The Commissioner of Customs (Seaport-Exports), The
Additional Commissioner of Customs (Group-7B) and The
Director General of Foreign Trade and Ex-Officio Additional
Secretary to The Government of India Ministry of Commerce
and Industry Department of Commerce

RESPONDENT

Date of Decision : 30-03-2011

Acts Referred:

Citation : (2011) 03 MAD CK 0294

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

**Advocate : N. Viswanathan, for the Appellant; T.R. Senthilkumar, for R1 and R2
and P. Mahadevan, C.G.S.C. for R3, for the Respondent**

Judgement

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 (The Commissioner of customs (imports), seaport, chennai and Anr. v. Polycraft exports (P) Ltd. and Anr. W.A. No. 1508 of 2009). 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.