
(2011) 03 MAD CK 0355

In the Madras High Court

Case No : Writ Petition No. 5278 of 2011

Enterprise International Ltd.

APPELLANT

Vs

Commissioner of Customs and Assistant Commissioner of
Customs

RESPONDENT

Date of Decision : 03-03-2011

Acts Referred:

Citation : (2011) 03 MAD CK 0355

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : S. Murugappan, for the Appellant; S. Uthayakumar, C.G.S.C., for the Respondent

Judgement

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 No. 781824, dated 15.2.2011, by extending the benefit of additional duty exemption in terms of Notification 30/2004-CE dated 09.07.2004.

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 (M/s. Shiv Shanti Exim Pvt. Ltd V. The Commissioner of Customs), the following order is passed:

i) The prayer for assessing the Bills 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 Bills 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.