

(2021) 09 DEL CK 0286

In the Delhi High Court

Case No : Civil Writ Petition No. 10467 Of 2021

M/S S.G. Herbs

APPELLANT

Vs

Commissioner Of Customs, ICD, Import, TKD, New Delhi

RESPONDENT

Date of Decision : 20-09-2021

Acts Referred:

Customs Act, 1962 — Section 17

Citation : (2021) 09 DEL CK 0286

Hon'ble Judges : Dhirubhai Naranbhai Patel, CJ; Amit Bansal, J

Bench : Division Bench

Advocate : Chinmaya Seth, A.K. Seth, Ekansh Mishra, Satish Kumar

Final Decision : Disposed Of

Judgement

D.N. Patel, CJ

Proceedings have been conducted through video conferencing.

CM APPL. 32263/2021 & 32264/2021 (Exemptions)

Allowed, subject to only just exceptions.

Applications are disposed of.

W.P.(C) 10467/2021

1. This writ petition has been preferred for following prayers:-

"(i) Issue a writ or order in the nature of Mandamus or any other writ thereby directing the Respondent to assess the B/E No. 5043522 dated 13.08.2021 within a fixed timeline as deemed fit; and/or

(ii) Grant costs to the Petition in favour of the Petitioner;

(iii) Pass such other or further order(s) in favour of the Petitioners, which this Hon'ble Court may deem fit and proper."

2. Having heard the learned counsels for both the parties and looking to the facts and circumstances of the case it appears that the Respondent has not passed any order under Section 17 of the Customs Act, 1962 for assessment of the goods with respect to goods imported by the Petitioner vide Bill of Entry No. 5043522 dated 13.08.2021. Meanwhile, the request of the Petitioner for warehousing of the goods has been accepted by the Respondent.

3. In view of this limited submission and having heard the learned counsel for the Respondent, we hereby direct the Respondent to pass an order under Section 17 of the Customs Act, 1962 for the Bill of Entry bearing No. 5043522 dated 13.08.2021 (Annexure P-2 to the memo of this Petition) in accordance with law and on the basis of evidences on record as expeditiously as possible and practicable.

4. The Petitioner shall co-operate with the Respondent while deciding the aforesaid Bill of Entry, under Section 17 of the Customs Act, 1962.

5. With these observations, this writ petition is hereby disposed of.