

(2011) 01 MAD CK 0215

In the Madras High Court

Case No : Writ Petition No. 1087 of 2011 and M.P. No. 1 of 2011

NHC Enterprises

APPELLANT

Vs

The Commissioner of Customs, The Additional Commissioner
of Customs and The Director General of Foreign Trade and Ex-
Officio Additional Secretary

RESPONDENT

Date of Decision : 19-01-2011

Acts Referred:

Citation : (2011) 01 MAD CK 0215

Hon'ble Judges : M. Jaichandren, J

Bench : Single Bench

Advocate : N. Viswanathan, for the Appellant; T.R. Senthilkumar, for R1 and R2
and R. Atchuthen, Central Government Standing Counsel for R3, for the
Respondent

Judgement

M. Jaichandren, J.—Heard the learned Counsel appearing for the Petitioner and
the learned Counsel appearing for the Respondents 1 and

2, as well as the learned Central Government Standing Counsel appearing for the
3rd Respondent.

2. The learned Counsels appearing for both sides had submitted that the issue
involved in this writ petition is covered by the judgment of this Court,

dated 2.12.2010, in W.P. No. 26964 of 2010, wherein, this Court, following the
earlier order passed by the Division Bench of this Court, 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), had directed 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, with liberty to the Respondents to

proceed further, in accordance with law.

3. Hence, following the order passed by this Court, on 2.12.2010, in W.P. No. 26964 of 2010, the 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, with liberty to the Respondents to proceed further, in accordance with

law. No costs. Connected M.P. No. 1 of 2011 is closed.