

(2016) 04 DEL CK 0002

In the Delhi High Court

Case No : Writ Petition (C) No. 9994 of 2015

Pankaj Bansal

APPELLANT

Vs

Commissioner of Customs (Import)

RESPONDENT

Date of Decision : 05-04-2016

Acts Referred:

Citation : (2017) 347 ELT 13

Hon'ble Judges : S. Muralidhar and Vibhu Bakhru, JJ.

Bench : Division Bench

Advocate : Ms. Shikha Sapra and Shri Piyush Kumar, Advocates, for the Petitioner; Shri Kamal Nijhawan, SSC and Satish Aggarwala, Advocate, for the Respondent

Final Decision : Disposed Off

Judgement

1. During the pendency of the present petition, the Customs and Central Excise Settlement Commission ("Settlement Commission") has passed an order on 24th February, 2016 in the Settlement Application filed by the petitioner herein.

2. The Settlement Commission has settled the differential Customs duty at Rs. 8,33,466/-. An equivalent amount has been ordered to be appropriated out of the amount of Rs. 10 lakhs deposited by the applicant. A penalty of Rs. 15,000/- on the firm and Rs. 10,000/- on the applicant and Rs. 35,000/- as fine in lieu of confiscation of the goods have been ordered. It has further been directed that after adjustment of the duty, penalty and redemption fine, the balance amount from the deposit of Rs. 10 lakhs is to be refunded to the applicant within 15 days.

3. According to learned counsel for the petitioner, there is no challenge to the above order dated 24th February, 2016 till date. She adds that notwithstanding the above order of the Settlement Commission, the goods in question are yet to be released to the petitioner.

4. The Court sees no justification in the respondents continuing to retain the goods in question particularly since the Settlement Commission has now finalised

the dues required to be paid by the petitioner. Further it appears that in terms of the order dated 24th February, 2016 of the Settlement Commission the petitioner would be entitled to a refund. In the circumstances, the respondents are directed to forthwith act in terms of the order dated 24th February, 2016 passed by the Settlement Commission and release the goods in question to the petitioner, not later than four weeks from today.

5. The writ petition is disposed of in the above terms but in the circumstances with no order as to costs.

6. Order dasti.