(2002) 09 BOM CK 0113

In the Bombay High Court

Case No : Writ Petition No. 2238 of 2002

Videocon International Ltd. APPELLANT

Vs

Union of India (UOI) RESPONDENT

Date of Decision : 24-09-2002

Acts Referred:
Customs Act, 1962 — Section 61, 69, 72

Citation : (2003) 155 ELT 25

Hon'ble Judges : V.C. Daga, J;J.P. Devadhar, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

J.P. Devadhar, J.—Heard the learned Counsel for the petitioners. It is not in dispute that the period for warehousing the imported goods prescribed u/s 61 of the Customs Act, 1962 (''Act'' for short) has already expired in respect of some consignments in the month of June, 2000 and in respect of some in the month of March, 2001.

2. The learned Counsel appearing for the petitioners relying on the definition of the word ''warehouse'' and ''warehoused goods'' defined under Sub-sections (43) and (44) of Section 2 of the Act contended that the said definitions, if taken into account in the light of meaning assigned to them in the backdrop of the provisions of Section 69 of the Act, then the ''warehoused goods'' would be continued to be ''warehoused goods'' even after the expiry of the period prescribed u/s 61 of the Act and, therefore, can be permitted for export. As such learned Counsel for the petitioners submitted that the request made by the petitioner seeking to re-export the ''warehoused goods'' u/s 69 of the Act in spite of the period for warehousing has expired needs to be accepted.

3. This contention canvassed, is devoid of any substance in view of the specific provision made in Section 72(b) of the Act to meet this contingency. Section 72(b) specifically lays down that where any warehoused goods have not been

removed from a warehouse at the expiration of the period during which such goods are permitted to remain warehoused u/s 61 of the Act, then the proper officer may demand, and on such demand the owner of such goods has to forthwith pay the full amount of duty chargeable on account of such goods together with all penalties, rent, interest and other charges payable in respect of such goods.

4. In our view, Section 69 of the Act will operate only during the validity period of the warehousing u/s 61 of the Act and not thereafter. Once the period has expired, then Section 72 of the Act will operate and in the facts of this case Section 72(b) in particular will operate.

5. In the above view of the matter, the petition is without any substance. In the result, the petition is dismissed in limine with no order as to costs.

