

2020-TIOL-61-HC-KAR-CUS

IN THE HIGH COURT OF KARNATAKA

AT BENGALURU

Writ Petition No.38798 Of 2019 (T-Res)

M/s DALMIA CEMENT BHARAT LTD
YADWAD VILLAGE, GOKAK TALUK DIST
BELGAUM, KARNATAKA-591136

Vs

1) UNION OF INDIA
REPRESENTED BY ITS SECRETARY, MINISTRY OF FINANCE
DEPARTMENT OF REVENUE, NORTH BLOCK
NEW DELHI-110001

2) CENTRAL BOARD OF EXCISE AND CUSTOMS
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
REPRESENTED BY ITS CHAIRMAN, HAVING ITS OFFICE AT NORTH BLOCK
NEW DELHI-110001

3) COMMISSIONER OF CUSTOMS
NEW CUSTOM HOUSE, PANAMBUR
MANGALURU-575010, KARNATAKA

4) ASSISTANT COMMISSIONER OF CUSTOMS
NEW CUSTOM HOUSE, PANAMBUR
MANGALURU-575010, KARNATAKA

Alok Aradhe, J

Dated: January 02, 2020

Appellant Rep by: Ms Manasi Khare, Adv. for Sri Ravi Raghavan, Adv.
Respondent Rep by: Sri Jeevan J Neeralgi, Adv.

Cus - The petitioner filed the present writ seeking that directions be issued to the Asst Commr. of Customs concerned to consider the petitioner's application for finally assessing the BoE by granting exemption of Social Welfare Surcharge amount as per Notfn No 24/2015-Cus.

Held - The Customs officer concerned is directed to consider and decide upon the representation through a speaking order within 6 weeks' time from date of receipt of a copy of this order: HC

Writ petition disposed of

JUDGEMENT

Per: Alok Aradhe:

The petition is admitted for hearing. With the consent of learned counsel for the parties, the same is heard finally.

2. In this petition, the petitioner inter alia has prayed for the following relief:

(i) Issue a writ or order or direction in the nature of writ of mandamus directing the respondent No.4 to or any other appropriate writ, order or direction, in the nature of writ, to direct the 4th respondent to consider the representation dated 16.07.2019 vide Annexure-A of the petitioner and to finally assess the Bills of Entry by granting the exemption of the SWS amount in terms of the Notification No.24/2015-Customs dated 08.04.2015 vide Annexure-D.

3. After hearing learned counsel for the parties and taking into account the nature of the relief as prayed for by the petitioner, I deem it appropriate to dispose of the writ petition with a direction to respondent No.4 to consider and decide the representation dated 16.07.2019 submitted by the petitioner, if not already decided, by a speaking order within a period of six weeks from the date of receipt of certified copy of the order passed today.

4. Needless to state that respondent No.4 while deciding the representation shall take appropriate decision with regard to the assessment of Bills of Entry by granting the exemption of the SWS amount in terms of the Notification dated 08.04.2015 contained in Annexure-D.

5. It is made clear that this Court has not expressed any opinion on the merits of the case and claim of the petitioner.

Accordingly, the writ petition is disposed of.