

S S Cemtech Vs UoI-HC

GST - The petitioner is importing different commodities from Pakistan and exported goods to India from a Pakistani trader - The exporter in Pakistan filed cargo manifest and Customs Authorities, Pakistan examined the goods and permitted export thereof - The goods entered in Indian Territory through truck and the material was unloaded in Central Warehouse Corporation - The petitioner through its Customs Broker filed Bill of Entry along with copy of driving license of driver of the truck and import manifest - Since Attari Road is an EDI Port so the Customs Broker filed online checklist which was converted into Bill of Entry - The Customs Authorities in EDI System assessed Customs Duty Liability including Basic Customs Duty, Social Welfare Surcharge and Integrated Goods and Service Tax - At the time of filing of Bill of Entry, the rate of Basic Customs Duty leviable was nil and IGST was leviable @ 28% - On account of Pulwama attack, Central Government decided to increase Basic Customs Duty on all goods originating in or exported from Islamic Republic of Pakistan - The Government did not withdraw notfn dated 30.6.2017 whereby Cement and a number of other articles were exempted from Basic Customs Duty, however, issued notfn dated 16.2.2019 - The respondents revised Bill of Entry charging Basic Customs Duty @ 200%, Social Welfare Surcharge @ 10% and IGST @ 28% amounting to total duty at the rate of more than 270% as is clear from the EDI status report - The originally assessed duty was Rs.73,341/- and the revised duty is assessed at Rs.8,10,952/- - - Petition is disposed of by granting liberty to them to file a detailed and comprehensive representation raising all the pleas as raised in present writ petition before the appropriate authority - It is directed that in the event of a representation being filed by petitioner within a period of 15 days, the same shall be decided in accordance with law: HC

- Writ petition disposed of: PUNJAB AND HARYANA HIGH COURT