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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Date of Decision: 29th November, 2019

+ W.P.(C) 12573/2019

M/S HUDSON OVERSEAS Petitioner
Through: Mr. Priyadarshi Manish, Ms. Jasmeet Kaur & Ms. Shweta Dhaka, Advs.

versus

COMMISSIONER OF CUSTOMS (EXPORTS) ICD, TKD, NEW DELHI AND ORS. Respondents

Through: Mr. Amit Bansal, SSC with Mr. Aman Rewaria, Adv. for R-1 & R-2
Mr. Aditya Singla, SSC for R-3

CORAM:

**HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE C.HARI SHANKAR**

JUDGMENT

D.N. PATEL, Chief Justice (Oral)

1. This writ petition has been preferred with the following prayers:

“(a) Issue a writ order or direction in the nature of certiorari to set-aside the seizure memorandum bearing F.No. DRI/IZU/INT-75/2019/3718 to 3721 dated 31.08.2019 with reference to shipping bill No.4651654 dated 04.06.2019; and/or

(b) Issue a writ order or direction in the nature of mandamus to the Respondents to issue the release of the goods detained against Shipping Bill No.4651654 dated 04.06.2019 after setting-aside the seizure memorandum dated 31.08.2019; and/or

(c) Grant cost of the petition; and

(d) Pass such other order or further order or orders as this Hon'ble Court may deem fit and proper under the circumstances of the case."

2. Having heard the counsel for both sides and looking to the facts and circumstances of the case, it appears that the seizure memo dated 31st August, 2019 has been formally issued for the goods mentioned in Shipping Bill No.4651654 dated 4th June, 2019. Looking to the Seizure Memorandum dated 31.08.2019 (Annexure P-9 to the memo of this writ petition), there is an over valuation of the goods and hence the goods have been seized and the seizure memo has been issued. Hence, we see no reason to interfere with this seizure memo at this stage. Show Cause Notices are required to be issued under the provisions of Customs Act, 1962.
3. With the aforesaid observations, this writ petition is hereby disposed of.



CHIEF JUSTICE



C.HARI SHANKAR, J

NOVEMBER 29, 2019
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