



IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE DINESH KUMAR SINGH

WEDNESDAY, THE 25TH DAY OF OCTOBER 2023 / 3RD KARTHIKA, 1945

WP(C) NO. 34788 OF 2023

PETITIONER:

M/S. DAWNGATE BUSINESS LINK PVT.LTD
36/1446A, ELAMKULAM, KANAYANNUR, ERNAKULAM DISTRICT,
PIN-682017, REPRESENTED BY ITS MANAGING DIRECTOR SMT.
GRACE MOLVIN JOSE, AGED 39 YEARS, D/O. JOSEPH C JOHN,
RESIDING AT MANEPARAMBIL HOUSE, MANEED P.O, MEMMUGHOM,
ERNAKULAM DISTRICT, PIN-686664, PIN - 682017
BY ADVS.
M.S.SAJEEV KUMAR
A.N.JYOTHILEKSHMI
LAKSHMI S KUMAR

RESPONDENTS:

- 1 COMMISSIONER OF CUSTOMS (APPEALS)
OFFICE OF THE COMMISSIONER OF CUSTOMS, CUSTOM HOUSE,
WILLINGDON ISLAND, COCHIN, PIN - 682009
- 2 JOINT COMMISSIONER OF CUSTOMS (IMPORTS)
CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN, PIN - 682009

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON
25.10.2023, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:**



JUDGMENT

Dated this the 25th day of October, 2023

The present writ petition has been under Article 226 of the Constitution of India seeking the following reliefs:

- a) Issue a Writ of Mandamus or appropriate Writs directions or orders directing the 1st respondent to decided Ext.P2 Appeal and pass appropriate orders within a time frame fixed by this Hon'ble Court.*
- b) Grant such other relief as this Hon'ble Court deem fit to grant in the interest of justice.*

2. The petitioner had imported 150 pieces of Electric Scooters allegedly in Completely Knockdown Condition. The petitioner filed bill of entry No.6925742 on 02.01.2022 for clearance of the imported items. The petitioner classified the imported items under Customs Tariff Head 87116010 claiming benefit of Notification No.50/2017-Customs, as amended by Notification No.3/2019-Customs, for reducing Customs duty. The petitioner also claimed benefit of Notification No.1/2017-IGST, Serial No.242A for reducing integrated IGST. The Joint Commissioner



of Customs (Imports) has passed Ext.P1 Order in Original No.13/2021-22 dated 01.02.2022, thereby rejecting the claim of the petitioner for benefit under Serial No.531A(1)(a), appended to Notification No.50/2017. Against the said Order in Original, the petitioner has preferred Ext.P2 appeal under Section 128 of the Customs Act, before the 1st respondent. The appeal has remain pending on the file of the 1st respondent with effect from 28.03.2022.

3. Considering the limited prayer of the petitioner, the present writ petition is disposed of, with a direction to the 1st respondent to consider and decide Ext.P2 appeal in accordance with law, preferably within a period of four months from the date of receipt of a certified copy of the judgment.

With the aforesaid direction, the present writ petition shall stands finally disposed of.

Sd/-

DINESH KUMAR SINGH

JUDGE



WPC No. 34788 of 2023

APPENDIX OF WP(C) 34788/2023

PETITIONER EXHIBITS

Exhibit P1	TRUE COPY OF THE ORDER-IN-ORIGINAL NO.13/2021-22 DATED 01-02-2022, ISSUED BY THE 2ND RESPONDENT
Exhibit P2	TRUE COPY OF THE MEMORANDUM OF APPEAL DATED 28-03-2022
Exhibit P3	TRUE COPY OF THE APPLICATION DATED 17-11- 2022, SUBMITTED BY THE PETITIONER, THROUGH HIS COUNSEL