

[2024:RJ-JP:30337-DB]

**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**



D.B. Civil Writ Petition No. 10202/2024

Apu Packaging India Pvt. Ltd., Through Its Authorised Representative Yash Sharma S/o Gokul Chand, Having Its Address At F-37, B, Phase I, Riico Industrial Area, Neemrana, District Alwar, Rajasthan.

-----Petitioner

Versus

1. Office Of Commissioner Of Customs (Preventive) Jodhpur, Through Commissioner, Having Its Office At NCR Building Statue Circle, C-Scheme, Jaipur- 302005.
2. Deputy Commissioner Of Customs, ICD, Kanakpura, Jaipur.

-----Respondents

For Petitioner(s) : Mr. Abhimanyu Singh Yaduvanshi

**HON'BLE THE CHIEF JUSTICE MR. MANINDRA MOHAN SHRIVASTAVA
HON'BLE MR. JUSTICE ASHUTOSH KUMAR**

Order

19/07/2024

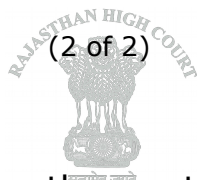
1. This petition under Article 226 of the Constitution of India has been filed by the petitioner praying for following reliefs:-

"(a) pass any writ, order, direction to the respondents to honour their own investigation conducted 2 times and adhere to the classification decided by them on 13.03.2019 and further restraining the respondents from seeking bank guarantee on the import of the goods "Aerosol Valve and Aerosol actuators" and release the bank guarantee already furnished by petitioner.

(b) award the cost of the writ petition to the Petitioner.

(c) pass any such other/further orders which this Hon'ble Court deem fit in favour of petitioner in the interest of justice, equity and good conscience; and"

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2. Learned counsel for the petitioner submits that the respondent department is quite uncertain with regard to the classification of the goods in respect of which the petitioner is involved in import. He would submit that initially, an order was passed on 13.03.2019 after due investigation that the goods i.e. Aerosol Valve is required to be classified under Customs Tariff Heading 8481 and not under Heading 9616. This situation prevailed until respondents have again started raising bills classifying Aerosol Valve under Customs Tariff Heading 8424, on the basis of some new investigation carried out.

3. Learned counsel for the petitioner submits that the petitioner has submitted various representations, but no decision has been taken and the bills are being raised continuously, therefore, he had to file this petition.

4. The issue with regard to classification of Aerosol Valve requires consideration at appropriate stage of adjudication, when an order is passed against the petitioner.

5. We leave this matter to be examined by the adjudicating authority at appropriate stage, in case the petitioner disputes the correctness and validity of the demand of customs duty.

6. It will be open for the petitioner to challenge the order passed by the respondents before the appropriate forum provided under the law in the matter of challenge to adjudication.

6. Accordingly, the writ petition stands disposed of.

(ASHUTOSH KUMAR),J

(MANINDRA MOHAN SHRIVASTAVA),CJ