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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 9315/2022**

SONY INDIA PVT LTD

.....Petitioner

Through: Mr Kamal Sawhney, Mr Krishna Rao,
Mr Kamal Kumar Arya, Mr Vinayak
Mathur, Mr Ankit Sachdeva and Ms
Anishka Gupta, Advocates

versus

UNION OF INDIA & ANR.

.....Respondents

Through: Mr Satish Kumar, Sr. Standing
Counsel with Mr Anish Raj,
Advocate for R-2

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

ORDER

03.06.2022

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[Physical Hearing/Hybrid Hearing (as per request)]

1. Issue notice.
- 1.1 Mr Satish Kumar accepts notice on behalf of respondent no.2
2. With the consent of counsel for the parties, the writ petition is taken for hearing and final disposal, at this stage itself.
3. The substantive prayer made in the writ petition reads as follows:

“i. issue a writ, direction or order more specifically in the nature of a “Writ of Mandamus” directing the Respondent to process the applications filed by the Petitioner to amend the Bills of Entries under Section

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149 or Section 154 of the Customs Act in a timely and expeditious manner to reflect the rate of tax as 1% as per Sl. No. 263A(ii) of Notification No. 12/2012-CE dated 17.03.2012.”

4. We may note that, according to Mr Kamal Sawhney, who appears on behalf of the petitioner, 150 Bills of Entry (BOEs) for the period spanning between May 2014 and July 2014 were filed with the concerned statutory authority, in which, seemingly, the Countervailing Duty (CVD) was paid at the rate of 6 per cent.

4.1 Likewise, 281 BOEs for the period spanning between August 2014 and January 2015 were also filed with the concerned statutory authority.

5. Mr Kamal Sawhney says that the amendment applications were filed for both sets of BOEs, bearing in mind the notification no. 12/2012—CE dated 17.03.2012 [serial no. 263A(ii)].

5.1. It is Mr Sawhney’s submission that as per Sl. No. 263(ii) of the aforementioned notification, the CVD ought to have been paid at 1%.

6. According to Mr Sawhney, there is no limitation prescribed for seeking amendment of the BOEs under the Customs Act, 1962.

6.1. In support of this plea, Mr Sawhney, *inter alia*, relies upon the following judgments:

(i) Judgement rendered by the Division Bench of the Telangana High Court dated 12.08.2021, in Writ Petition No.4793/2021, titled ***Sony India Private Limited vs. Union of India.***

(ii) Judgement rendered by the Division Bench of the Bombay High Court dated 18.01.2021, in *Dimension Data India Pvt. Ltd. vs. Commissioner of Customs*, 2021 (376) E.L.T. 192 (Bom.)

7. Given this position, the writ petition is disposed of, with a direction to the respondents to decide the petitioner's application(s), seeking amendment of the subject BOEs, in accordance with the law.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

JUNE 3, 2022/rhc

[Click here to check corrigendum, if any](#)