

HIGH COURT OF ANDHRA PRADESH AT AMARAVATI**MAIN CASE No: WRIT PETITION No.31888 of 2022****PROCEEDING SHEET**

Sl. No	DATE	ORDER	
3)	29.09.2022	<u>CPK, J & AVRB, J</u> <u>W.P.No.31888 of 2022</u> Notice before admission. Sri Suresh Kumar Routhu, learned Standing Counsel for Customs, takes notice on behalf of the 2nd respondent while Sri N. Harinath, learned Deputy Solicitor General, takes notice on behalf of the 1st respondent. Sri Challa Gunaranjan, learned counsel for the petitioner, would submit that Notification No.49/2022, dated 08.09.2022, came to be issued and published in Gazette, imposing 20% export duty on Semi-milled or wholly-milled rice, whether or not polished or glazed (other than Parboiled rice and Basmati rice) and the same came into effect from 09.09.2022. He submits that much prior to the notification, shipping bills came to be issued and as such, paying of 20% export duty would not arise in the case of the petitioner. Learned Standing Counsel for the 2nd respondent, while opposing the contention of	

		the learned counsel for the petitioner, would contend that though they issued shipping bills, the order permitting the clearance, (which is also known as Let Export Order) has not been obtained by the petitioner and hence, contends that the petitioner has to pay 20% export duty. As seen from the record, more particularly, Notification No.49 of 2022, the shipping bill came to be issued on 08.09.2022 and the Gazette Publication was on 09.09.2022. The shipping bill which is issued by the Central Board of Indirect Taxes and Customs show that the said bill was issued on 08.09.2022, but at 10-00 p.m. The learned counsel for the petitioner submits that issuance of shipping bill demonstrates compliance of Sections 50 and 51 of the Act, but the same is disputed by the learned Standing Counsel appearing for the 2nd respondent. The issues involved require adjudication. As the goods are in custody of Customs authority, which is evident from shipping bill issued, it would be just and proper to direct the 2nd respondent to permit the Port authorities to load Semi-milled or wholly-milled rice, whether or not polished or glazed (other than Parboiled rice and Basmati rice), belonging to the petitioner, subject to	
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		furnishing bank guarantee to an extent of 50% of the export duty, within a period of one week from 30.09.2022. In case of any default, the Port authorities are at liberty to proceed further in accordance with law. It is needless to mention that if any format is there for obtaining bank guarantee, the authorities may furnish the same forthwith to the petitioner. CPK, J AVRB, J Note: Issue CC tomorrow. B/o PGR	
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