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W.P.Nos.34348, 34350 & 34351 of
2023

and
W.M.P.No.34252 and 34253 of 2023

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Krishnan Ramasamy,J.,

Mr.Karthik Sundaram, the learned counsel appearing for the petitioner would submit that by virtue of Central Board of Indirect Taxes and Customs' (CBDT) Circular No.09/2023-Customs, dated 30.03.2023, the respondent-Department made it compulsory that customs duty with regard to the import and export of goods has to be made through the electronic mode w.e.f. 01.04.2023, and therefore, the petitioner, as per the said CBDT's circular, made payment with regard to the goods imported vide Btill of Entry dated 03.04.2023 through electronic mode on 10.04.2023 and the petitioner was also issued a E-payment statutory report by the respondent-Customs Department. However, the petitioner came to know about the failure of the payment from the Bankers only on 14.04.2023. Therefore, the petitioner again made payment through electronic mode by rectifying the defects, whenever, the petitioner



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attempts to make payment through the electronic mode, the petitioner used to receive a message stating that payment has been made. In these circumstances, on 24.04.2023, the petitioner requested the Customs House Agent to rectify the said technical glitches in the ICEGATE Portal and the Customs House Agent also sent a letter to the Department to rectify the technical glitches permanently. Thereafter, the petitioner also sent a letter to the Deputy Commissioner of Customs, Chennai stating that the petitioner is facing technical issues in the ICEGATE Portal in making duty payment pertaining to the BOE dated 03.04.2023 as the same is shown as paid, despite the said defect having been brought to the notice of the Customs Department, there was no response from the respondent-Department with regard to rectification of the defects caused in the ICEGATE Portal, and in these circumstances, the impugned show cause notice came to be issued. Hence, the learned counsel prayed for an interim stay.

2. Mr.Sai Srujan Tayi, learned Senior Standing Counsel takes



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notice for respondents and seeks time to get instructions in the matter.

3. In view of the above, post the matter on 07.02.2024. In the
meantime, there will be an order of interim stay.

19.12.2023

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