

Psi Data System Ltd. Vs. Asstt. Collector of Customs

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Court : Karnataka

Decided On : Sep-18-1998

Reported in : 2004(163)ELT302(Kar)

Judge : Ashok Bhan and ;S.R. Venkatesha Murthy, JJ.

Acts : [Customs Act, 1962](#) - Sections 23(2)

Appeal No. : Writ Appeal No. 3392 of 1998

Appellant : Psi Data System Ltd.

Respondent : Asstt. Collector of Customs

Advocate for Pet/Ap. : S.N. Murthy, Adv.

Disposition : Appeal dismissed

Judgement :

1. We agree with the reasoning adopted by the learned Single Judge. The appellant could not be allowed to relinquish the title in goods after the lapse of a number of years. Sections 23(2) and 86 of Customs Act read jointly leads to the conclusion that after the determination of the duty, it is not possible to relinquish the title in goods. After the lapse of time, for keeping the goods in the warehouse it has to be presumed that the importer is no longer interested in keeping the goods in the warehouse and the customs authorities are within their jurisdiction to

determine the duty. The order of determination of duty not being in dispute, the appellant could not be permitted to relinquish his title in the goods. We have considered this matter earlier against a similar order passed by the same Judge which was upheld by us. Dismissed.

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