PETITIONER:
GARDEN SILK MILLS LTD. & ANR.

Vs.

RESPONDENT:
UNION OF INDIA AND ORS.

DATE OF JUDGMENT: 29/09/1999

BENCH:
R.P.Sethi, B.N.Kripal, A.P.Misra

JUDGMENT:

KIRPAL,J.

The main question which arises in all these appeals by special leave is whether while assessing customs duty payable in respect of imported goods, the customs authorities can add/include landing charges in arriving at the value of those goods. The facts which are relevant for deciding the issue are similar. For the sake of convenience we will refer to the facts in the case of Garden Silk Mills Limited in greater detail.

The appellants in these appeals had imported polyester yarn from abroad. The transactions for sale and purchase between the foreign supplier and the appellant company were in the nature of CIF contracts i.e. price included costs, insurance and freight charges. These contracts normally provide CIF price for the port of discharge. It is not in dispute that under a CIF contract the price which was paid included not only the cost of the goods but also the insurance and freight charges.

The customs authorities, in determining the value of the goods for the purpose of ascertaining the amount of duty payable, added to the CIF price the landing charges which were paid to the Port Trust Authorities. On the payment of the customs duty being made, the goods were cleared and used by the appellants.

The appellant company then filed writ petitions in the High Court of Gujarat, inter alia, contending that the landing charges which were paid at the rate Â¾% of the CIF value of goods had been wrongly added while arriving at the assessable value of those goods and, therefore, the High Court should direct a refund of Rs. 69030.60 which was the amount of duty relatable to the landing charges. The High Court came to the conclusion that the Customs Authorities had rightly added the landing charges to the CIF value of the goods for the purpose of determining the customs duty and, therefore, no refund was due to the appellants. Hence, these appeals by special leave.

Section 12 of the Customs Act, 1962 (hereinafter referred to as the Act) provides for the levy of duty of customs on the goods imported into or exported from India at such rates as may be specified under the Customs Tariffs Act, 1975. Prior to its amendment in 1988, Section 14 of

the Act read as follows:

14. Valuation of goods for purposes of assessment.

(1) For the purposes of Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force whereunder a duty of customs is chargeable on any goods by reference to their value, the value of such goods shall be deemed to be:

(a) the price at which such or like goods are ordinarily sold, or offered for sale, for delivery at the time and place of importation or exportation, as the case may be, in the course of international trade, where the seller and the buyer have no interest in the business of each other and the price is the sole consideration for the sale or offer for sale.

Provided that such price shall be calculated with reference to the rate of exchange as in force on the date of which a bill of entry is presented under Section 46, or a shipping bill or bill of export, as the case may be, is presented under Section 50.

(b) Where such price is not ascertainable, the nearest ascertainable equivalent thereof determined in accordance with the rules made in this behalf.

By an amendment in 1988, a new provision sub-section (1A) has been incorporated in Section 14, after deleting clause (b) of sub-section 1. The new sub-section (1A) stipulates that subject to the provisions of sub-section 1, the price referred to in that sub-section in respect of imported goods shall be determined in accordance with the rules made in this behalf. Pursuant thereto Customs Valuation (Determination of Price of Imported Goods) Rules 1988 have been framed. Post 1988, therefore, the value of the imported goods has to be determined in accordance with the rules which, according to the respondents, are based on the GATT Valuation Code (also called Article VII of the General Agreement on Tariff and Trade) which was adopted in 1979. With these Rules, however, we are not concerned in the present case because all the goods were imported prior to the incorporation of sub-section (1A) of Section 14 of the Act.

On behalf of the appellants it was contended that under Section 12 of the Act the duty was leviable on goods imported into India and the value of the goods must be fixed at the time and place of importation. In the case of C.I.F. contracts, it was contended that the contracts reflect the price for sale in the course of international trade and for delivery at the time and place of importation, which, in the case of appellants, was Bombay. The expressions time and the place of importation must be understood in an ordinary sense. In commercial world and in international trade, time and place of importation could only mean (a) the date of import and (b) the place of import i.e. port of import. It was submitted that place of importation could not mean wharf, dock, port, quays or the customs barrier. Similarly the expression delivery, it was contended, had to be construed in ordinary sense which, in the case of C.I.F. contracts, would mean the port of discharge i.e. Bombay and not the wharf at the port of Bombay. According to the

appellants the words for delivery at the time and place of importation occurring in Section 14 of the Act could only mean delivery on the date and the port of discharge and the price must, therefore, be an ordinarily available price at about the same time and place of discharge. It could not be a price anterior or posterior to the point of time when the goods arrived and, therefore, landing charges which are levied after the delivery of the goods could not be imposed. Our attention was also invited to Sections 2(23) and 2(27) of the Act which read as follows:

2(23) import with its grammatical variations and cognate expressions, means into India from a place outside India;

2(27) India includes the territorial waters of India.

A submission was sought to be raised that reading Section 12 of the Act with Sections 2(23) and 2(27), the import of goods into India would be completed when they enter the territorial waters of India and it is the value at that point of time which alone can be taken into consideration for the purposes of assessing the customs duty. If this be so the question of there being any addition of landing charges to the C.I.F. value can under no circumstances arise because landing charges are levied in relation to goods after they have been off-loaded from the ship.

On a careful analysis it is evident that the principles of valuation incorporated in Section 14(1) (a) of the Act therein show that:

a) the price is a deemed price; b) at which such or like goods are ordinarily sold or offered for sale; c) for delivery at the time and the place of importation or exportation; d) in the course of international trade; e) where the seller and the buyer have no interest in the business of each other and f) the price is the sole consideration for the sale or offer for sale.

This Section clearly indicates that it is not the price stated in the CIF contract which alone is to be accepted as being the value of such goods for the purpose of Section 14 of the Act. The said Section requires determination of the value of the imported goods. The appellants are right in contending that this is a deeming provision. The value of such goods is to be deemed to be the price at which such goods are ordinarily sold, or offered for sale, for delivery at the time and place of importation in the course of international trade, where the seller and the buyer have no interest in the business of each other and the price is the sole consideration for the sale or offer for sale. The price of the imported goods, in other words, has to be determined in respect of import of those goods for delivery at the time and place of importation. It appears to us that the word delivery must necessarily mean the point of time when the goods can be physically delivered to the importer. In other words, delivery and discharge are not synonymous. As we shall presently see, merely by the shipper discharging the goods at the port of import does not ipso facto give the importer a right to take the delivery thereof.

Chapter VI of the Act contains the provisions relating to conveyances carrying imported or exported goods. Chapter VII of the Act contains provisions regarding the clearance of imported goods and export goods. Reading the provisions contained in the said chapters, it becomes apparent that all goods carried by vessel or aircraft entering from any place outside India has to land the goods at a customs port or customs airport and that too with the permission of the Customs Officer (Section 29). The import manifest of the vessel is required to be delivered to the Customs Officer in terms of Section 30. Unloading of imported goods can take place only after the import manifest has been delivered and an order permitting entry inwards of the vessel has been given by the Customs Officer in terms of Section 31. Section 32 provides that un- loading of only those goods is permitted as are mentioned in import manifest. The goods are to be un-loaded as per Section 33 only at the place which is approved for that purpose and the same cannot be un- loaded except under the supervision of the Customs Officer (Section 34).

All imported goods unloaded in a customs area are required to remain under the customs authorities until they are cleared for home consumption or are warehoused or are transshipped (Section 45). The goods can be cleared by the importer only after, as provided by Section 46, the importer files a bill of entry for home consumption or warehousing pursuant to which clearance of goods is granted under Section 47 by the Customs Officer. This clearance is given after the officer is, inter alia, satisfied that the importer has paid the import duty assessed on the imported goods.

The aforesaid provisions of the Act , therefore, clearly show that after the imported goods are discharged from the vessel at the wharf the importer cannot immediately take delivery thereof. The imported goods remain in the custody of the Port Trust Authorities till they are, inter alia, cleared for home consumption. This being the position the goods cannot be cleared and delivery taken without their being valued and assessed and, thereafter, duty being paid. Section 14 of the Act provides that the value of the goods shall be deemed to be the price of the goods for the delivery at the time and place of importation in the course of international trade. The value has to be determined with relation to the time when physical delivery to the importer can take place. Physical delivery can take place only after the bill of entry, inter alia, for home consumption is filed and it is the value at that point of time which would be relevant. It is evident that there normally will be some lapse of time between the time when the shipper discharges the goods and the time when the bill of entry is filed. The landing charges, which are imposed at or after the time of the discharge of the goods and prior to the clearance being granted under Section 47 of the Act, necessarily have to be an element which have to be taken into account in determining the value thereof for the purpose of assessing the customs duty which would be chargeable.

Section 14 is a deeming provision. The legislative intent is clear that the actual price of the imported goods, namely the landing cost, cannot alone be regarded as the value for the purpose of calculating the duty. If the submission of the learned Counsel for the appellants is

correct namely that the C.I.F. price represents the value of the imported goods, then the Section 14 would have been differently worded. It could, for instance, have easily been stated that the value of the imported goods would be the transaction value of the goods. The language of Section 14 clearly indicates that though the transaction value may be a relevant consideration, the value for the purpose of Customs duty will have to be determined by the Customs Authorities which value can be more, and at times even less, than what is indicated in the documents of purchase or sale.

The question as to whether the import is completed when the goods entered the territorial waters and it is the value at that point of time which is to be taken into consideration is no longer res integra. This contention was raised in Union of India Vs. Apar Industires Limited, 1999 (5) J.T. 160. In that case the day when the goods entered the territorial waters, the rate of duty was nil but when they were removed from the warehouse, the duty had become leviable. The contention which was sought to be raised was that what is material is the day when the goods had entered the territorial waters because by virtue of Section 2(23) read with Section 2(27) the import into India had taken place when the goods entered the territorial waters. Following the decision of this Court in Bharat Surfactants (M/s) (Private) Ltd. and Another Vs. Union of India and Another, 1989(4) SCC 21 and Dhiraj Lal H. Vohra and Others Vs. Union of India and Others, 1993 (Supp. 3) SCC 453, this Court came to the conclusion in Apars Private Limited case that the duty has to be paid with reference to the relevant date as mentioned in Section 15 of the Act.

It was further submitted that in the case of Apars Private Limited this Court was concerned with Sections 14 and 15 but here we have to construe the word imported occurring in Section 12 and this can only mean that the moment goods have entered the territorial waters, the import is complete. We do not agree with the submission. This Court in its opinion in Re. The Bill to Amend Section 20 of the Sea Customs Act, 1878 and Section 3 of the Central Excises and Salt Act, 1944, 1964 (3) SCR 787 at page 823 observed as follows:

Truly speaking, the imposition of an import duty, by and large, results in a condition which must be fulfilled before the goods can be brought inside the customs barriers i.e. before they form part of the mass of goods within the country.

It would appear to us that the import of goods into India would commence when the same cross into the territorial waters but continues and is completed when the goods become part of the mass of goods within the country; the taxable event being reached at the time when the goods reach the customs barriers and the bill of entry for home consumption is filed.

It was submitted by the learned counsel for the appellants that in actual effect in the case of CIF contracts like the present, it is the shipper who pays the landing charges and the Indian importer does not incur these expenses in addition to what he has paid on the basis of the CIF contract. In other words the submission was that the landing charges are already included in the CIF value of the goods as they form part of the freight paid to the steamer

agent and the said charges are recovered by the Port Trust authorities directly from the steamer agents and, therefore, a second inclusion of such landing charges by loading a flat percentage of the CIF value is uncalled for. In this connection, reliance was placed on clause 15 of the terms and conditions of a sample of a Bill of Lading which deals with loading, discharge and delivery and reads as under:

any expenses, costs, dues and other charges which incur before loading and after discharge of the goods shall be borne by the Merchant.

Learned Additional Solicitor General is correct in submitting that the aforesaid clause 15 does not in any way indicate that the CIF value includes therein the charges levied by the Port Trust Authorities after the discharge of the goods. It is difficult to imagine that at the time when the contract is entered into, and the CIF price is fixed, as to how the parties could envisage as to what the port charges at the destination are likely to be. It does appear that any expense which is incurred with regard to the loading or un-loading of the goods to and from the ship would be included in the CIF price paid by the importer. But there is nothing on record to show that in actual effect landing charges were collected by the Port Trust Authorities from the shipper. No document in this regard showing the discharge of such a liability by the shipper to the Port Trust Authorities has been produced. There can be little doubt that if the importer is able to establish that the obligation to pay the landing charges was on the seller or by the shipping agent, and not by the buyer, and the said charges have infact been paid to the Port Trust Authorities not by or on behalf of the importer, then the importer can claim that the landing charges should not once again be added to the price because in such an event, where payment is made of landing charges by the seller or the shipper, the CIF price must be regarded as including the said landing charges. There is however, in these cases, no factual basis for contending that the landing charges were included in the CIF price and, consequently the said obligation was discharged not by the importer or by its agent but by the seller or the shipper.

It is also submitted on behalf of the appellants that onus of proving that the transaction value does not represent the value for the purposes of Section 14 of the Act and that it has to be loaded with any other elements such as landing charges, is on the Department. We are unable to agree with the submission. The value at which the goods are to be assessed is indicated by the importer when he makes a declaration while submitting a bill of entry under Section 46 of the Act. Once, we come to the conclusion that the landing charges would be included in the determining of the value of the goods imported then the onus has to be on the importer to show that the price indicated in the CIF contract includes therein this element of landing charges. If such an element is included in the CIF contract, that would be within the knowledge of the importer and the Department cannot be asked to prove the negative, namely that the CIF contract does not include therein the element of landing charges.

It was contended that legal fictions are created only for some definite purposes and here the purpose is to take the transaction value in international trade as the basis

for valuation. Therefore, whichever view is taken of Section 14(1) (a) of the Act, it should be limited to the purpose the legislation makers had in view when they incorporated it. It was further submitted that in the present case the fiction was clearly limited to the parameters provided in Section 14(1)(a) (ordinary price in international trade at the time and place of importation) and cannot be extended further to be settled with elements like landing charges. Once that is done, the whole purpose of legal fiction stands defeated and, therefore, landing charges cannot form part of the value of goods for assessment.

We do not agree with the aforesaid submission because what has to be arrived at is a deemed price in the manner indicated in the said Section. In determining this deemed price in international trade the element of port charges which have to be borne by the importer, in addition to the CIF value, before the goods can be cleared for human consumption must necessarily form a part or an element of the value. The said Section does not accept as final the price fixed by the purchaser and the seller in the course of international trade as reflected in the CIF contract but it requires determination of value by the customs authorities in the manner indicated therein. What has to be seen is the value or cost of the imported articles at the time of importation i.e. at the time when they reach the customs barrier. Landing charges which have to be paid to the Port Trust must, therefore, be taken into consideration while determining the value of the imported goods for the purpose of assessment of duty. It is only if the importer establishes that the obligation to pay the landing charges is on the seller and not on the importer and that the seller or his agent has, in fact, paid the said landing charges to the Port Trust Authorities, that the importer can claim that the landing charges should not be again added to the price. In none of the cases before us has it been found by any fact finding authority, even in cases of CIF contracts, that the Port Trust Authorities did receive the landing charges from the shipper or the foreign seller and that the said charges were included in the CIF contract.

We notice that various High Courts in India since 1982 have held that for the purpose of arriving at the value at which goods are delivered to the buyer at the time and place of importation into India, the concept of value as understood in Section 14 of the Act necessarily requires the landing charges to be included in the value. These decisions are:

a) 1982(10) ELT 203 (Gujarat High Court) Prabhat Cotton and Silk Mills Vs. Union of India judgment dated 9.3.1982. b) 1983(12) ELT 258 (Delhi High Court) Super Traders and Anr. Vs. Union of India and Others, judgment dated 23.9.1982, followed by another judgment in 1983(12) ELT 661 (Delhi High Court) in Bhartiya Plastic Udyog Vs. Union of India, judgment dated 7.1.1983. c) 1984(18) ELT 235 (Punjab and Haryana High Court) Oswal Woolen Mills Ltd. Vs. Union of India, judgment dated 22.2.1983. d) 1985(35) ELT 280 (Calcutta High Court) Govind Ram Agarwal Vs. Collector of Customs, Calcutta, judgment dated 21.1.1985. e) 1986(24) ELT 456 (Karnataka High Court) B.S. Kamath & Co. Vs. Union of India, judgment dated 12.3.1986. f) 1987(32) ELT 2263 (Bombay High Court) Ashok Traders vs. Union of India, judgment dated 9.10.1987 followed by another

judgment in 1992 (57) ELT 221 (Bombay High Court) in Ceat Tyres Vs. Union of India. g) 1988 (37) ELT 327 (Andhra Pradesh High Court) Barium Chemicals Ltd. Vs. Union of India, judgment dated 4.12.1987. h) 1994(69) ELT 4 (Madras High Court) Shri Ram Fibres Ltd. Vs. Union of India, judgment dated 5.8.1993.

In our opinion these decisions have correctly interpreted the relevant provisions of the Customs Act and the submissions on behalf of appellants cannot be accepted.

For the aforesaid reasons, we do not find any merit in the contentions of the appellants and, in our opinion, landing charges were rightly taken into consideration in determining the assessable value of the imported goods for the purposes of Section 14(1)(a) of the Act. There being no other point for consideration, Civil Appeal Nos. 2976 of 1991 and 2674 of 1982 are accordingly dismissed.

CIVIL APPEAL NOS. 8459-60, 8864, 8865, 8866, 11897 OF 1983 AND 7675 OF 1996

The only contention raised in these appeals by Mr. J. Vellapally, Sr. Advocate related to the addition of the landing charges to the CIF value for the purpose of determining the assessable value under Section 14(1)(a) of the Act. The emphasis of the learned counsel was that in the case of CIF contract the freight which is paid included the landing cost and, therefore, the same cannot be added once again to the CIF value.

As we have already indicated earlier, it is a question of fact whether landing cost was included in the freight which was paid by the importer in the case of a CIF contract. There is nothing on record to indicate that in actual effect the landing cost was paid to the Post Trust Authorities by the shipper or the seller or their agents out of the freight which had been paid by the importer as a part of CIF price. Even if landing and delivery is the responsibility of shipper, it appears to us that the landing charges are demanded after the goods have been discharged from the vessel and it is not correct to state that the discharge of the goods from the vessel is synonymous with the landing and delivery of the goods to the buyer. These appeals are also, accordingly, dismissed.

C.A. NOS. 7352 OF 1983 AND 4216-26 OF 1995

The only question, in these appeals, related to landing charges. In view of the aforesaid discussion, we do not find any merit in this contention and the appeals are, accordingly, dismissed.

C.A. NOS. 3070-75 OF 1989

Addition of landing charges is the only question raised in these appeals. For the reasons stated hereinabove, we do not find any merit in this submission and, therefore, these appeals are dismissed.

WRIT PETITION NOS. 7221-23 AND 7295 OF 1982

The only contention raised in these petitions pertains to the addition of landing charges. For the reasons stated

hereinabove, we do not find any merit in this submission and, therefore, these petitions are dismissed.

WRIT PETITION Â© NOS. 7224, 7296 OF 1982 AND 40 OF 1983

The only contention raised in these petitions pertains to the addition of landing charges. For the reasons stated hereinabove, we do not find any merit in this submission and, accordingly, these petitions are dismissed.

CIVIL APPEAL NO. 2902 OF 1991

The only contention raised in this appeal pertains to the levy and addition of landing charges. For the reasons stated hereinabove, we do not find any merit in this submission and, therefore, this appeal is dismissed.

CIVIL APPEAL NO. OF 1999 ARISING OUT OF SPECIAL LEAVE PETITION Â© NO. 4120 OF 1989

Special leave granted. Three contentions were urged in this appeal. The first was whether landing charges can be included for determining the assessable value of imported goods under Section 14 of the Act. In view of the foregoing discussion, it is clear that the charges paid to the Port Trust Authorities prior to the clearance of goods would be included in determining the assessable value and, therefore, this contention is rejected.

The second contention was whether Section 3(a) of the Customs Tariff Act is ultra virus of Article 14 of the Constitution of India and/or whether the customs authorities are correct in charging additional duty on the sum total of assessable value, basic customs duty and auxiliary duty, instead of only on additional duty. In the case of Jain Brothers Vs. Union of India, 1999(112) E.L.T. 5 (S.C.), a similar contention was not accepted and it was held that the said provision is valid.

The third contention was that the appellant had imported consignment of HDPE Blow moulding Grade from M/s. Inter Trade, Yugoslavia. The total invoice price of the consignment was US $ 830 per M.T. The said invoice price also included in it the cost of packing materials. The cost of packing materials was US $ 40 per M.T. The appellant claimed benefit of exemption from customs duty on the value of packages in terms of Notification No. 184/76-Cus; dated 2.8.76.

The High Court dis-allowed the aforesaid benefit on the ground that the effect of aforesaid notification was not to exclude the value of packages from the total assessable value of the imported goods (which includes the value of the packages as the invoice value includes the value of the packages) but to exempt the levy of duty on the packages separately, since in law these are two separate imposts one on the value of the contents (which is the invoice value and

which includes the value of packages) at the rate applicable to the contents and the other on the value of the package itself. This question now stands concluded with the judgment of this court in the case of Hind Plastics Vs. Collector of Customs [1994 (71) ELT 325] wherein this very notification had been construed and it was held that this notification as well as Section 14 did not contemplate deduction of value of packages from the invoice value. This contention of the appellant cannot, therefore, be accepted.

For the aforesaid reasons this appeal is accordingly dismissed.

CIVIL APPEAL NO. 3381 OF 1991

Three contentions were raised. The first was whether landing charges could be included for determining the assessable value of imported goods under Section 14 of the Act. In view of the foregoing discussion, this contention of the appellants is rejected.

The second contention related to the validity of Section 3(a) of the Customs Tariff Act. In view of the decision of this Court in Jain Brothers case, this issue has been decided against the appellants.

The third contention related to the claim for exemption by virtue of Notification No. 184/76-Cus dated 2.8.1976 of customs duty and packing material. In view of the decision of this Court in Hind Plastics case, this submission of the appellants can also be not accepted. This appeal is accordingly dismissed.

CIVIL APPEAL NO. 5974 OF 1994

In the written submissions filed on behalf of the appellants it was stated that the appellants had filed a declaration under the Kar Vivadh Samadhan cheme, 1998. The Assistant Commissioner, Kar Vivadh Samadhan Scheme, Central Excise, Mumbai had conveyed to the appellants that the declaration is not based on the show cause notice or demand notice prior to 31st March, 1998 and, therefore, the said declaration was not tenable and was rejected. This letter of March, 1999 has been challenged in the Writ Petition No. 2528 of 1999 in the Bombay High Court and the same is pending in the High Court. In the written submissions it was stated that either this appeal being C.A. No. 5974 of 1994 be kept pending or the same be heard after the disposal of Writ Petition No. 2528 of 1999 by the Bombay High Court or in the alternative, this Civil Appeal No. 5974 of 1994 may be allowed to be withdrawn. In our opinion, the latter course is a preferable one and, therefore, Civil Appeal No. 5974 of 1994 is dismissed as withdrawn in view of the pendency of the Writ Petition No. 2528 of 1999 before the Bombay High Court.

CIVIL APPEAL NO. 5014 OF 1989

Three contentions were raised in this appeal. The first was whether the countervailing duty at the rate of 42% could be levied on the goods viz., Polyvinyl Alcohol imported by the appellant or whether the appellant was entitled to benefit of the exemption notification imposing a duty of 10% as the Polyvinyl Alcohol imported is

manufactured only from Vinyl Acetate Monomer.

This issue has to be decided against the appellant in view of the decision of this Court in M/s. Motiram Tolaram and Anr. Etc. etc. Vs. The Union of India and Anr. [1999(4) Scale 666].

The second contention related to the landing charges and the said contention cannot be accepted in view of our discussion hereinabove.

The third contention related to value of packing charges and the grant of benefit of exemption notification. The same has to be rejected In view of the decision of this Court in Hind Plastics case (supra). This appeal is, accordingly, dismissed.

CIVIL APPEAL NOS. 5983/83, 786/89, 788-90 OF 1989

The contentions, which were raised in these appeals are a) vires of Section 3 of the Customs Tariff Act; (b) demand of duty by including landing charges, Â© adding on of customs duty for the purposes of assessing the countervailing duty and (d) exemption of duty on the packing material under Notification No. 184/76-Cus. Dated 2.8.1976.

For the reasons stated hereinabove none of these contentions can be accepted and the appeals are, consequently dismissed.

C.A. NOS. 3163/91, 8194/95 AND CIVIL APPEAL NO. /99 ARISING OUT OF S.L.P.Â© 9814 OF 1990

Leave granted in S.L.P. Â© No. 9814 of 1990. In view of the discussion hereinabove, the contentions raised in the above-said appeals cannot be accepted and the appeals are, consequently dismissed.

Civil Appeal No.4082 of 1995

The only contention raised by the appellant before the High Court related to the packing charges. For the reasons stated hereinabove that contention must fail here also. As no other ground was urged before the High Court the question of the appellant being allowed to raise any additional ground does not arise. The appeal is dismissed.

CONCLUSION

While Civil Appeal No. 5974 of 1994 is dismissed as withdrawn, the other appeals and petitions are dismissed with costs.