

**IN THE SUPREME COURT OF INDIA**  
**CIVIL APPELLATE JURISDICTION**  
**CIVIL APPEAL NO. 3199 OF 2020**  
**(Arising out of SLP (C) No. 8727 of 2020)**

**CENTRAL WAREHOUSING CORPORATION** ...  
**Appellant**

**VERSUS**

**UNION OF INDIA & ORS.** ...  
**Respondents**

**WITH**

**CIVIL APPEAL NOS. 3201, 3202, 3203, 3204, 3205 and 3200 of 2020**  
**(Arising out of SLP (C) Nos.8725, 8726, 8730, 8728, 8729 and 8248 of 2020)**

**O R D E R**

Leave granted.

Seven special leave petitions form the subject matter of the present batch of appeals. Of this batch, in the case of four appeals, it is common ground between Mr. K.K. Tyagi, learned counsel appearing on behalf of the appellant – Central Warehousing Corporation (CWC) and the contesting respondents that the benefit of a remission of storage charges was granted to the importers and that the importers have paid the amount to CWC. The importers, who are covered by this position are in the appeals arising out of Special Leave Petition Nos. 8727, 8728, 8729 and 8248 of 2020.

As regards, the remaining three appeals arising out of SLP (C) Nos.8725, 8726 and 8730 of 2020, the goods were auctioned. The sale proceeds are liable to be distributed in accordance with the priorities which have been set out in Section 150 of the Customs Act, 1962.

Mr. Tyagi, learned counsel appearing for CWC states that the rate of storage

charges which was provided to the importers in the first batch of appeals mentioned above shall also be provided to the importers in the remaining three appeals where auction has taken place.

CWC would be entitled to recover its storage charges subject to the statement governing the grant of remission which has been made by learned counsel, as recorded in the above terms. The directions of the High Court which preclude it from doing so are set aside. The High Court was, in our view, not justified in issuing a direction which precluded the appellant - CWC from realizing its storage charges. The directions contained in the judgment of the High Court dated 06.11.2019 are accordingly set aside. The CWC shall abide by its statement which has been recorded in the above terms. The learned counsel appearing on behalf of the importers have agreed to the above directions.

The appeals shall, accordingly, stand disposed of.

.....J.  
(Dr Dhananjay Y Chandrachud)

.....J.  
(Indu Malhotra)

.....J.  
(K M Joseph)

New Delhi;  
September 17, 2020.

ITEM NO.16                      Court 3 (Video Conferencing)                      SECTION IV-B

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s). 8727/2020

(Arising out of impugned final judgment and order dated 06-11-2019 in CWP No. 30349/2019 passed by the High Court Of Punjab & Haryana At Chandigarh)

CENTRAL WAREHOUSING CORPORATION                      Petitioner(s)

VERSUS

UNION OF INDIA & ORS.                      Respondent(s)

(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 61219/2020 FOR APPLICATION FOR EXEMPTION FROM FILING ORIGINAL VAKALATNAMA/OTHER DOCUMENT ON IA 61221/2020)

WITH

SLP(C) No. 8248/2020 (IV-B)

(FOR FOR APPLICATION FOR EXEMPTION FROM FILING ORIGINAL VAKALATNAMA/OTHER DOCUMENT ON IA 61260/2020 FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA 91078/2020 IA No. 61260/2020 - APPLICATION FOR EXEMPTION FROM FILING ORIGINAL VAKALATNAMA/OTHER DOCUMENT IA No. 91078/2020 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

SLP(C) No. 8725/2020 (IV-B)

( FOR EXEMPTION FROM FILING AFFIDAVIT ON IA 61194/2020 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 61196/2020

IA No. 61194/2020 - EXEMPTION FROM FILING AFFIDAVIT

IA No. 61196/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 8726/2020 (IV-B)

( FOR APPLICATION FOR EXEMPTION FROM FILING ORIGINAL VAKALATNAMA/OTHER DOCUMENT ON IA 61190/2020

IA No. 61190/2020 - APPLICATION FOR EXEMPTION FROM FILING ORIGINAL VAKALATNAMA/OTHER DOCUMENT)

SLP(C) No. 8730/2020 (IV-B)

( FOR EXEMPTION FROM FILING AFFIDAVIT ON IA 61191/2020

IA No. 61191/2020 - EXEMPTION FROM FILING AFFIDAVIT)

SLP(C) No. 8728/2020 (IV-B)

( FOR EXEMPTION FROM FILING AFFIDAVIT ON IA 61315/2020 FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA 61318/2020

IA No. 61315/2020 - EXEMPTION FROM FILING AFFIDAVIT

IA No. 61318/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 8729/2020 (IV-B)

( FOR EXEMPTION FROM FILING AFFIDAVIT ON IA 61287/2020

FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA  
61289/2020  
IA No. 61287/2020 - EXEMPTION FROM FILING AFFIDAVIT  
IA No. 61289/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

Date : 17-09-2020 These matters were called on for hearing today.

CORAM : HON'BLE DR. JUSTICE D.Y. CHANDRACHUD  
HON'BLE MS. JUSTICE INDU MALHOTRA  
HON'BLE MR. JUSTICE K.M. JOSEPH

For Petitioner(s) Mr. K.K. Tyagi, Adv.  
Mr. Sarvam Ritam Khare, AOR

For Respondent(s) Ms. Anjana Gosain, Adv.  
Mr. anant Agrawal, Adv.  
Ms. Shalini Nair, Adv.  
Ms. Sweta Rani, AOR

Mr. Devashish Bharuka, AOR  
Mrs. Jaya Bharuka, Adv.  
Mr. Ravi Bharuka, Adv.  
Ms. Sarvshree, Adv.  
Mr. Justine George, Adv.  
Ms. Srishti Agarwal, Adv.  
Mr. Saurabh Kapoor, Adv.

Mr. K.M. Natraj, ASG  
Mr. Sanjay Jain, ASG  
Mr. Merusagar Samantray, Adv.  
Ms. B. Sunita Rao, Adv.  
Ms. Sunita Rani Singh, Adv.  
Mr. Abhishek Kumar, Adv.  
Mr. B.K. Prasad, AOR

UPON hearing the counsel the Court made the following  
O R D E R

Leave granted.

The appeals are disposed of in terms of the signed order.

Pending applications, if any, stand disposed of accordingly.

(GULSHAN KUMAR ARORA)  
AR-CUM-PS

(SAROJ KUMARI GAUR)  
COURT MASTER

(Signed order is placed on the file)

