

physically capable of doing so. Considered in this light, it is to be assumed that the deceased would have continued to provide such services to her husband and children for very many years to come. Her young age as also that of the claimants here must also reflect upon the quantum of compensation payable to them.

(5) Considered in their totality the circumstances of the claimants and that of the deceased, in the light of the factors as set out above there can be no manner of doubt that the amount awarded was wholly inadequate. The compensation payable to them is accordingly hereby enhanced to Rs. 50,000 which they shall be entitled to along with interest at the rate of 12 per cent per annum from the date of the application to the date of the payment of the amount awarded. Out of the amount awarded, a sum of Rs. 15,000 each shall be payable to the minor children of the deceased and the balance to her husband. The amount payable to the minor claimants shall be paid to them in such manner as the Tribunal may deem to be in their best interest.

(6) The respondent truck driver, owner and the insurance Company shall be jointly and severally liable for the compensation awarded.

(7) This appeal is accordingly hereby accepted with costs. Counsel fee Rs. 500.

H.S.B.

Before D. S. Tewatia, J.

PROGRESSIVE POLY PLAST CO. (P) LTD.,—Petitioner.

versus

UNION OF INDIA AND ANOTHER,—Respondents.

Civil Writ Petition No. 2736 of 1984.

January 31, 1985.

Constitution of India 1950—Article 226—Territorial jurisdiction—Provisional order of assessment passed by Assistant Collector at Bombay—Order challenged in the High Court at Chandigarh—Goods

Progressive Poly Plast Co. (P) Ltd. v. Union of India and another
(D. S. Tewatia, J.)

regarding which duty imposed were to be delivered at Chandigarh—Surety bond for payment of duty executed at Chandigarh where the registered office of the assessee was also situated—Cause of action or any part thereof—Whether has arisen within the jurisdiction of the High Court at Chandigarh—Such Court—Whether has jurisdiction to entertain the petition.

Held, that the cause of action means every fact which will be necessary for the plaintiff to prove if traversed in order to support his right to the judgment. The cause of action has no relation whatsoever to the defence that may be set up by the defendant nor does it depend upon the character of the relief prayed for by the plaintiff. It refers to the media upon which the plaintiff asks the Court to arrive at a conclusion in his favour. The order impugned in the petition is the interim assessment order of the Assistant Collector Customs, Bombay, and the facts that the goods were to be taken to Chandigarh after taking delivery at Bombay; that the surety bond for the payment of the duty was executed by the assessee at Chandigarh, that the property of the assessee situated at Chandigarh was liable to be sold in case of default or that the registered office of the firm is situate at Chandigarh has no bearing whatsoever on the cause of action so far as the legality of the impugned order is concerned. None of these circumstances individually or collectively forms part of the cause of action and, therefore, the High Court at Chandigarh has no territorial jurisdiction to entertain the writ petition.

(Paras 10 and 11).

Customs Act (LII of 1962)—Section 18—Provisional order of assessment passed without calling upon the assessee to produce any document or information—Such an order—Whether invalid on this ground—Order passed by Assistant Collector as per 'S.I.I.B.'—Whether could be said to have been passed on a direction of an outside authority.

Held, that a perusal of clause (c) of section 18(1) of the Customs Act, 1962 would show that it in express terms provides for the passing of the provisional order pending the production, *inter alia*, of any documents or information which an importer or exporter may have in its possession. In other words, clause (c) of section 18 of the Act envisages production of all documents and full information and completion of any test or enquiry only for the purpose of passing of the final order and not for the purpose of passing the provisional order and, therefore, it cannot be said that the provisional order is bad because it had been passed without first calling upon the assessee to supply requisite documents or full information.

(Para 8).

Held, that the expression 'as per S.I.I.B. order' cannot be construed to mean that the order had been passed under the order of 'S.I.I.B.' The expression 'S.I.I.B.' stands for Special Intelligence Investigating Bureau, an organisation whose function is to investigate and determine the genuine prices of the imported goods. It is not uncommon that the importers indulge in under invoicing and, therefore, the said organisation tries to keep itself abreast of the prevailing prices of goods in the countries from where these are imported, and furnish such information to the Collector of Customs, as and when required, to enable him to assess the correct value of the goods imported. The action of the Assistant Collector of Customs provisionally basing himself on such information supplied by 'S.I.I.B.' cannot be held to be illegal. The Assistant Collector of Customs in this regard cannot be said to have abdicated his functions and authority to 'S.I.I.B.'.

-(Para 9).

Kuldip Singh, Senior Advocate (D. S. Walia Advocate with him),
for the Petitioner.

G. S. Chawla, Advocate, for the Respondent.

JUDGMENT

D. S. Tewatia, J.

(1) The learned Judges constituting the motion Bench dissented from each other in regard to the very question of admission of the writ petitions Nos. 2736, 2791 and 4606 of 1984 and wrote detailed considered opinions dealing with the preliminary objection pertaining to the jurisdiction of the Court and in regard to the legality of the impugned order. That is how these writ petitions came to be listed before me for motion hearing.

(2) Where there could be two considered views, the matter deserves to be admitted for a detailed consideration. Therefore, the cases are *admitted*.

(3) Since the counsel for both the parties had nothing more to say than what had been taken notice of by the two Judges in their differing opinions, therefore they agreed to the disposal of the petitions then and there, as a common question of law is involved in all these cases. Wherever reference to the facts is necessary, they may be taken from Civil Writ No. 2736 of 1984.

(4) The petitioner is a company registered under the Indian Companies Act, 1956, with its registered office at Chandigarh. It

Progressive Poly Plast Co. (P) Ltd. v. Union of India and another
(D. S. Tewatia, J.)

is alleged in the petition that Messrs Diogias Company Ltd. Bangkok (Thailand) through its Liason Officer/Indentor Mitsubishi Corporation, New Delhi, entered into a contract with the petitioner-company for the supply of 500 metric tonnes Acrylic Plastic Scrap (crushed) at the rate of U.S. \$240 per metric ton,—*vide* indents annexures P.1 and P.2 to the writ petition; that Messrs Khanna Enterprises of Pinjore (district Ambala) obtained two import licences from the competent authority for the import of Acrylic Plastic Scrap (crushed);—*vide* import licences, annexures P.3 and P.4; that the said M/s Khanna Enterprises appointed the petitioner-company as their agent for the purpose of importing the above-mentioned commodity by means of two authority letters, annexures P.5 and P.6; that the petitioner-company opened an irrevocable documentary credit for U.S. \$61,390 with the Punjab National Bank, Chandigarh, as per letters of credit, copies annexures P.7 and P.8; and that a consignment of 69 M.T. of Acrylic Plastic Scrap (crushed) was despatched for the petitioner-company by shipment on April 19, 1984, in pursuance of the indents, annexures P.4 and P.2, at the price and the rate mentioned in the said documents, that is, U.S. \$ 240 per metric ton. It is further alleged that the Collector of Customs, Bombay, respondent No. 2, instead of accepting the value as mentioned in the invoice for the purposes of levying custom-duty, arbitrarily and without notice to the petitioner-company calculated the original value of the commodity at the rate of U.S. \$475 per metric ton and levied custom duty on the said enhanced value,—*vide* the impugned order, annexure P.10, and the called upon,—*vide* the said order, to pay Rs. 4,25,281 more by way of custom duty. He ordered the petitioner-company to deposit in cash Rs. 85,056/32 on account of 20 per cent of the custom duty and for the remaining amount required the petitioner-company to execute a bond, annexure P.11. The petitioner-company had thus to pay 20 per cent of the custom duty and execute the bond in order to avoid payment of huge demurrage. The petitioner-company has challenged the action of the Collector of Custom at this very stage fearing that the subsequent consignments too may be subjected to the custom duty in the same manner.

(5) Before the motion Bench a preliminary objection was taken on behalf of the respondents to the jurisdiction of this Court to entertain the petition. It was claimed that the Bombay High Court alone had the jurisdiction in the matter, that the Assistant Collector of Customs had passed a provisional order and, therefore, the writ petition was premature, and that in any case the petitioner-company

should have exhausted the remedy under the statute against the impugned provisional order.

(6) As is apparent from the dissenting opinions of the Judges, who first heard the case at the time of the motion hearing, the petitioner-company impugned the order of the Assistant Collector of Customs on two grounds (1) that the impugned order had been passed without calling upon the petitioner-company to produce any document or information, and (2) that the impugned order had been passed by the Assistant Collector of Customs on a direction of an outside authority and, therefore, in the eye of law, the impugned order could not be considered to be the order of the said officer.

(7) In regard to the preliminary objection regarding jurisdiction, Surinder Singh, J. expressed the view in the following words: .

“The question as to whether this Court has territorial jurisdiction to entertain the writ petitions or not, cropped up for consideration during the course of arguments and as already observed, no such objection was raised on behalf of the respondents in this respect. Mr. Kuldip Singh, learned counsel for the petitioner, has contended that the jurisdiction of this Court is not ousted merely because the office of respondent No. 2, whose order of assessment is challenged in these writ petitions, is located at Bombay. The learned counsel has highlighted the following points to support his contention that the Court has the jurisdiction to entertain the petitions:

- (a) Article 226(2) of the Constitution of India provides that the power conferred by clause (1) to issue directions, orders or writs to any Government, authority or person may also be exercised by any High Court exercising jurisdiction in relation to the territories within which the cause of action, wholly or in part, arises for the exercise of such power, notwithstanding that the seat of such Government or authority or the residence of such person is not within those territories.
- (b) The following circumstances, according to the learned counsel are a pointer to the fact that the cause of action partly, if not wholly, has arisen at Chandigarh, which is the seat of this Court and this fact would

Progressive Poly Plast Co. (P) Ltd. v. Union of India and another
(D. S. Tewatia, J.)

confer jurisdiction upon this Court to entertain the petition :

- (i) the Registered Office of the petitioner-firm is located at Chandigarh. This fact is also evident from the address mentioned in the indents, annexures P.1 and P.2, which were executed by the Exporter Firm in favour of the petitioner for the supply of Acrylic Plastic Scrap;
 - (ii) that the irrevocable documentary credit was payable by the petitioner-company through Punjab National Bank, Chandigarh, as evidenced by annexures P.7 and P.8;
 - (iii) in the Bills of Entry, annexures P.14 and P.15 which have been passed by respondent No. 2, the name of the petitioner-company with its Office at Chandigarh is mentioned as the Importers and in the relevant column, the station of destination of the commodity is mentioned as 'Chandigarh via Bombay';
 - (iv) the bond annexure P.11 which was executed on behalf of the petitioner-company was signed and delivered by the Punjab National Bank, Sector 17, Chandigarh;
 - (v) that the Custom Duty in case of default was recoverable from the petitioner or their Bankers at Chandigarh indicating that the effect of any order passed by respondent No. 2 or the Officers under his administrative control, would visit upon the petitioner at Chandigarh.
- (c) Mr. Kuldip Singh, learned counsel, has placed reliance upon the ratio of a number of authorities in support of his contention that this Court would have jurisdiction to entertain the present petitions. In particular, he has cited *L. V. Veeri Chettiar and another v. Sales Tax Officer, Bombay*, (1), wherein the following observations were made:

"Cause of action" has always been understood as referable to the bundle of facts in a legal proceeding and if

(1) AIR 1971 Madras 155.

a limb of that bundle of facts is available, seen or discernible in one particular place which is a seat of the High Court, then such High Court has the power to exercise all the powers conferred on it under article 226(1-A) notwithstanding the fact that the authority against whom the ultimate rule has to be issued and whose act has created a cause of action as a whole or in part, is situate outside its territorial limits. The person primarily affected by respondent issuing the notices from time to time to the petitioners and calling upon them to produce the accounts of their business carried on in the State of Tamil Nadu and again by proposing to assess them to the best of his judgment on the assumption of certain jurisdictional facts, is the addressee of such notice and such affection relates to the bundle of facts in the totality of the *lis* or proceeding concerned, and such impact necessarily gives rise to a cause of action, though it may be in part."

Counsel for the petitioner draw our attention to the following observations of the Supreme Court in *Union of India and others v. M/s Oswal Woollen Mills Ltd. and others*, (1):

'Having regard to the fact that the registered office of the company is at Ludhiana and the principal respondents against whom the primary relief is sought are at New Delhi, one would have expected the writ petition to be filed either in the High Court of Punjab and Haryana or in the Delhi High Court.'

It is contended on behalf of the respondents that the above is only an obiter of the Supreme Court, but it is well settled that even an obiter of the Supreme Court is binding upon the Subordinate Courts including the High Court.

(7) The next authority cited by the learned counsel is *Damomal Kausomal Raisingani v. Union of India and others*, (2). The Division Bench held in this case that even assuming that the impugned order was made by the respondents at New Delhi, *the effect of that order*

(1) S.L.P. (Civil) 3746 of 84 decided on 27th March, 1984.

(2) AIR 1967 Bombay 355.

Progressive Poly Plast Co. (P) Ltd. v. Union of India and another
(D. S. Tewatia, J.)

fell on the petitioner at the place which was in the jurisdiction of the Bombay High Court.

(8) Similarly in *United Electric Supply Co. Ltd. v. Industrial Tribunal (III), U.P. and others*, it was held that where the Government of U.P. passed an order of reference of an industrial dispute to the U.P.—Industrial Tribunal and summons to appear before the Tribunal was served on a party residing at Calcutta, and the consequences of the order that may be passed by the Tribunal would fall upon the party in Calcutta, the Calcutta High Court had jurisdiction to issue a writ to the U.P.—Government. In another case *Serajuddin and Company v. The State of Orissa and others*, (4), it was reiterated that the High Court within whose territorial jurisdiction a part of the cause of action arose would have jurisdiction to entertain the petition.

(9) The learned counsel for the petitioner, meeting the observations made in a contra case *Vedsons Steels & Wires (P.) Ltd., vs. Bombay Port Trust Bombay & others* (5), by a Division Bench of this Court, submitted that the said decision was distinguishable on facts because, as noticed in that judgment itself, the delivery of the goods was to be taken at Bombay and the 'log entry' was also cancelled at Bombay. In the present case it is contended, the consignment was scheduled to be delivered at Chandigarh, though the goods were to come by shipment via Bombay. It is also submitted that it could not be the intention of the law that any dispute in respect of the payment of Custom Duty between the Customs Department and the Importers spread all over the country, should be agitated only in Bombay High Court."

Goyal, J. in his differing opinion, put the contrary view in regard to the said preliminary objection in the following words:

"The glaring defect from which the petition suffers is the lack of jurisdiction of this Court to entertain this petition which is against the order of the provisional assessment under section 18 of the Customs Act passed by the Deputy Collector of Customs. Though no grounds as such were stated in the petition to show how this Court has the jurisdiction to entertain a petition against the impugned order admittedly passed by the Deputy Collector at Bombay, yet

(4) AIR 1971 Cal. 414.

(5) CW 2273/82, decided on 24th December, 1982.

at the time of the arguments, it was urged that a part of cause of action having arisen within its territorial jurisdiction, this Court would have the jurisdiction to entertain this petition. In order to substantiate the contention that a part of cause of action has arisen within the territorial jurisdiction of this Court, reliance was placed on the following facts:

- (i) that the order of the provisional assessment was served on the petitioner at Chandigarh;
- (ii) that the goods regarding which the custom duty has been imposed were to be delivered at Chandigarh;
- (iii) that the surety bond for the payment of the duty ultimately assessed was executed in favour of the assessing authority by the petitioner at Chandigarh;
- (iv) that the property of the petitioner liable to be sold in case of default is situated at Chandigarh; and
- (v) that the registered office of the petitioner-company is situated in Sector 17, Chandigarh.

The first circumstance is factually incorrect. The petitioner-company appointed Messrs Tulsi Dass Khem Ji as their agents for taking delivery of the imported goods and customs clearance. The goods were taken delivery of by their agents at Bombay, and the provisional assessment order was also passed in their presence. The order was thus served on the agents of the petitioner-company at Bombay which is also evident from the fact that the copy of the order produced with the petition bears the signatures of some member of the firm, Messrs Tulsi Dass Khem Ji, Private, Limited. It is, therefore, wholly incorrect to allege that the impugned order was served on the petitioner-company at Chandigarh. Even if it may be otherwise, still it would be of no consequence because the order passed by a quasi-judicial authority becomes operative the moment it is announced and such an authority is under no obligation to communicate the order to the affected person.

(10) None of the remaining four circumstances individually or collectively forms part of the cause of action. The cause of action, as held by the Privy Council in *Mohammad Khalil Khan and others v. Mahbub Ali Mian and others*, (6) means every fact which will be necessary for the plaintiff to prove if traversed in order to support

Progressive Poly Plast Co. (P) Ltd. v. Union of India and another
(D. S. Tewatia, J.)

his right to the judgment. The cause of action has no relation whatsoever to the defence that may be set up by the defendant nor does it depend upon the character of the relief prayed for by the plaintiff. It refers to the media upon which the plaintiff asks the Court to arrive at a conclusion in his favour. In the light of this authoritative pronouncement, let now it be examined as to what are the facts which constitute the cause of action in the present case.

(11) As stated above, the petitioner has come to this Court for quashing the interim assessment order of the Deputy Collector, Customs. The facts, as stated, in the petition are that the Deputy Collector has arbitrarily assessed the value of the imported goods; that the Deputy Collector has not formed his own opinion and has instead relied upon some order of the Special Intelligence Investigating Bureau (S.I.I.B.) and that the impugned order is violative of the provisions of article 14 of the Constitution inasmuch as on earlier occasions some commodities had been cleared presumably on the value of \$240 per metric ton. None of the facts constituting these grounds has any origin within the territorial jurisdiction of this Court and as such no part of cause of action can be said to have possibly arisen within the said territory. The facts that the goods were to be taken to Chandigarh after taking delivery at Bombay; that the surety bond for the payment of the duty was executed by the petitioner at Chandigarh; that the property of the petitioner situate at Chandigarh was liable to be sold in case of default or that the registered office of the firm is situate at Chandigarh has no bearing whatsoever on the cause of action so far as the legality of the impugned order of the Deputy Collector is concerned. It is not necessary for me to discuss this matter any more in detail because it squarely stands covered by a decision of the Division Bench of this Court in (*M/s Vedsons Steel & Wires (P.) Ltd. v. Bombay Port Trust Bombay and others*) (Supra), wherein the order passed by the Bombay Port Trust authorities was sought to be challenged and the petition was dismissed on the ground that this Court had no territorial jurisdiction to entertain the same. However, it would be necessary to notice the decision relied upon by the learned Counsel for the petitioner in support of his contention.

(12) The foremost reliance was placed on a Division Bench decision of the Madras High Court in *L. V. Veeri Chettiar and another v. Sales Tax Officer, Bombay*, (7), in which the notice issued by the authorities under the Bombay Sales Tax Act functioning at Bombay

was challenged in the Madras High Court which was entertained with the following observations:

‘Cause of action’ is the bundle of facts enabling a party to maintain a legal proceeding. The impact on the addressee caused by a notice of a taxing authority and his proposal to assess relate to that bundle and is thus cause of action in part, for issue of a writ against taxing authority. A writ petition will, therefore, lie in the High Court of the place of the addressee even if the authority is situate outside that High Court’s territorial limits.’

With utmost respect to the learned Judges, I am unable to subscribe to this view. Service of the notice on the addressee does not form any part of the cause of action nor proposal to assess. The moment the authorities under the Sales Tax Act issued notice it become operative and effective. If the view taken by the learned Judges would be correct then in case the service of the notice is avoided and it is through citation in a newspaper, the cause of action would arise wherever the addressee happens to read that notice. Moreover, according to the rule laid down by the Privy Council noticed above, only those facts constitute the cause of action which are necessary for the plaintiff to allege and prove to get a judgment in his favour. Service of the notice at one place or the other obviously would not be required to be established by the person challenging the same. So far as the proposal to assess contained in the notice is concerned it came into being at the place where the notice was drawn and issued. On no premises, therefore, can it be said that the cause of action arises at a place where the notice proposing assessment of sales tax is served. That apart in the present case, no notice has been served on the petitioner within the territorial jurisdiction of this Court. The provisional order of the Deputy Collector was passed in the presence of the agents of the petitioner and its copy delivered to them at Bombay. On that score also this case is of no help to the petitioner.

(13) In *United Province Electric Supply Co. and others v. Industrial Tribunal (II) Allahabad and others*, (8), the award of the Industrial Tribunal situate in Uttar Pradesh was under challenge and the petition was entertained on the ground that both the award and the notice for recovery were served on the petitioners at Calcutta.

(8) 79 Calcutta Weekly Notes 312.

Progressive Poly Plast Co. (P) Ltd. v. Union of India and another
(D. S. Tewatia, J.)

With utmost respect to the learned Judges, I again show my inability to subscribe to the view for the reasons recorded above. Service of the award and the notice for recovery cannot possibly constitute any part of the cause of action so far as challenge to the award is concerned. The award becomes effective not from its service but from the date on which it was made or if required to be published, from the date of its publication. Notice of recovery also would not be required to be proved for the challenge of the award. It is only in those cases where some order becomes effective only on its service on the person concerned that service of order can be said to give rise to a part of the cause of action at a place where the order is served. So far as the judicial or quasi-judicial orders are concerned, they become effective the moment they are passed and they are not required to be served on the person affected. The execution of those orders again would be no constituent of the cause of action so far as the challenge to those orders is concerned. The decisions in *Serajuddin and Company v. The State of Orissa and others* (supra) and *United Provinces Electric Supply Co. Ltd. and others v. Industrial Tribunal (III) Uttar Pradesh and others*, (9) proceed on similar basis and I regret my inability to follow them for the same reasons. All these cases would also be not applicable to the present case because here no notice has been served on the petitioner at any time at Chandigarh.

(14) Reliance was also placed on the following observations of the Supreme Court in (*Union of India and others v. M/s Oswal Woollen Mills Ltd. and others*) (supra):

Having regard to the fact that the registered office of the company is at Ludhiana and the principal respondents against whom the primary relief is sought are at New Delhi, one would have expected the writ petition to be filed either in the High Court of Punjab and Haryana or in the Delhi High Court.'

The above observations were made while dismissing the petition which was filed in the Court at Calcutta. There is no definite opinion expressed in the above noted observations that the petition would be entertainable in the High Court of Punjab and Haryana because the company had its registered office at Ludhiana. Residence of the plaintiff or the petitioner cannot be said to form part of

(9) 1974 Lab. In cases 902.

cause of action by any stretch of reasoning nor the residence of the plaintiff or the petitioner can give jurisdiction to the Court where he resides. No inference, therefore, can be drawn from the above observations that the Court where the Company has its registered office would have the jurisdiction to entertain the petition against the orders passed by a judicial or quasi-judicial authority outside the jurisdiction of the said Court. I am, therefore, of the considered opinion that this Court has no jurisdiction to entertain this petition and the same is liable to be dismissed on this score alone."

With respect, I entirely concur in the view that Goyal, J. has taken and hold that this Court has no jurisdiction to entertain this petition.

(8) As regards the merit of the impugned action of the Assistant Collector of Customs, it may be observed that none of the grounds on which the action has been impugned by the petitioner-company is of any avail to it. In order to assess the merits of the first ground, it would be first necessary to notice the relevant provisions of section 18 of the Customs Act, which are in the following terms:

"18. Provisional assessment of duty—(1) Notwithstanding anything contained in this Act but without prejudice to the provisions contained in section 46—

* * * * *

(c) where the importer or the exporter has produced all the necessary documents and furnished full information for the assessment of duty but the proper officer deems it necessary to make further enquiry for assessing the duty;

the proper officer may direct that the duty leviable on such goods may, pending the production of such documents or furnishing of such information or completion of such test or enquiry, be assessed provisionally if the importer or the exporter, as the case may be, furnishes such security, as the proper officer deems fit for the payment of the deficiency, if any, between the duty finally assessed and the duty provisionally assessed."

A perusal of clause (c) would show that it in express terms provides for the passing of the provisional order pending the production, *inter alia*, of any documents or information which an importer or exporter

Progressive Poly Plast Co. (P) Ltd. v. Union of India and another
(D. S. Tewatia, J.)

may have in his possession. In other words, a clause (c) of section 18 of the Act envisages production of all documents and full information and completion of any test or enquiry only for the purpose of passing of the final order and not for the purpose of passing the provisional order and, therefore, it cannot be said that the provisional order is bad, because it had been passed without first calling upon the petitioner-company to supply requisite documents or full information. It may, however, be added that before passing the provisional order in question, the agents of the petitioner-company, who were authorised to take delivery, were duly heard.

(9) As regards the second ground that the impugned order had been passed on the direction of an outside authority, it may be observed that this assertion is based on a misconception of the expression 'as per S.I.I.B. order' occurring in annexure P.10. The said expression has been sought to be construed on behalf of the petitioner-company to mean that the impugned order had been passed under the order of 'S.I.I.B.'. The expression 'S.I.I.B.' stands for 'Special Intelligence Investigating Bureau'—an organisation whose function is to investigate and determine the genuine prices of the imported goods. It is not uncommon that the importers indulge in under-invoicing and, therefore, the said organisation tries to keep itself abreast of the prevailing prices of goods in the countries from where these are imported and furnish such information to the Collector of Customs, as and when required, to enable him to assess the correct value of the goods imported. The action of the Assistant Collector of Customs provisionally basing himself on such information supplied by 'S.I.I.B.' cannot be held out to be illegal. The Assistant Collector of Customs in this regard cannot be said to have abdicated his functions and authority to 'S.I.I.B.'. Hence, I hold that the impugned order of the Assistant Collector of Customs is perfectly legal and has been passed in accordance with law.

(10) For the reasons abovestated, these three writ petitions deserve to be dismissed both on the grounds that this Court had no jurisdiction to entertain them, as also on the ground that the impugned order does not suffer from any legal infirmity. I order accordingly. The petitioner-company shall pay Rs. 500 by way of costs to respondent No. 2 in each petition.
