

Gautam Spinners vs Commissioner Of Customs (Import), New ... on 6 January, 2023

Author: Vibhu Bakhru

Bench: Vibhu Bakhru, Purushaindra Kumar Kaurav

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* IN THE HIGH COURT OF DELHI AT NEW DELHI
+ W.P.(C) 122/2023 & CM No.464/2023
GAUTAM SPINNERS Petitioner
Through: Mr. Rajesh Rawal, Adv.
Versus
COMMISSIONER OF CUSTOMS (IMPORT),
NEW DELHI & ANR. Respondents
Through: Mr. Harmeet Singh, Ms. Suhani
Mathur & Mr. Jatin Kumar
Gaur, Advs.
CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV
ORDER

% 06.01.2023 CM No.465/2023 (for exemption)

1. Exemption is allowed, subject to all just exceptions.

2. The application is disposed of.

W.P.(C) 122/2023

3. Issue notice.

4. The learned counsel appearing for the respondents accepts notice.

5. The petitioner has filed the present petition, inter alia, impugning the proceedings initiated pursuant to the Show Cause Notice dated 05.08.2021. The petitioner claims that proceedings cannot be continued in respect of the said Show Cause Notice dated 05.08.2021 as the same is time-barred. He further submits that the proceedings were kept in abeyance pursuant to an approval under Section 28(9A)(c) of the Customs Act, 1962, in view of the directions issued to the aforesaid effect by the Central Board of Indirect Taxes and Customs (Board). He, however, submits that the directions issued by the Board were not warranted as there were no grounds to keep the Show Cause Notice in abeyance. He states that the next date of hearing before the concerned officer is 09.01.2023.

6. In view of the above, the concerned officer may continue with the hearing but shall not pass the

order till the next date of hearing.

7. Counter affidavit, if any, be filed within a period of two weeks from today.

8. Rejoinder, if any, be filed within a period of one week thereafter.

9. List on 15.02.2023.

Dasti under signature of Court Master.

VIBHU BAKHRU, J PURUSHAINDRA KUMAR KAURAV, J JANUARY 6, 2023 'gsr'