

# Phillips India Limited vs Union Of India & Ors on 25 June, 2020

**Author: Manmohan**

**Bench: Manmohan, Sanjeev Narula**

3

\$~

\* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 3737/2020

PHILLIPS INDIA LIMITED

..... Petitioner

Through: Mr. Shashank Shekhar, Advocate with  
Mr. Sudipta Bhattacharjee, Mr. Siddharth  
Rajkonwar, Advocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Ravi Prakash, CGSC with  
Mr. Farman Ali, Mr. Aman Mali and  
Mr. Mohammad Shahan Ulla, Advocates  
for respondents No.1, 2 and 3.  
Ms.Vipasha Mishra, Advocate for  
Mr. Amit Bansal, Sr. Standing counsel  
for respondents No. 5 to 7.  
Ms. Mansie Jain and Mr. Chandratanay  
Chaubey, Advocates for respondent No.8.

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

% 25.06.2020 CM APPLs. 13400-13402/2020 (exemption) Allowed, subject to just exceptions.

W.P.(C) 3737/2020 & CM Appl. 13399/2020 The petition has been listed before this Bench by the Registry in view of the urgency expressed therein. The same has been heard by way of video conferencing.

Present writ petition has been filed challenging the order dated 19 th May, 2020 passed by the National Anti-Profiteering Authority (hereinafter referred to as "Authority") under the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "CGST Act") whereby it has been held that the petitioner had contravened the provisions of Section 171 of CGST Act and thereby had profiteered on the sale of its "food processor" product. The Authority has directed the petitioner to reduce the price of its "food processor" and deposit the profiteered amount of Rs.4,53,949/- within a period of three months from the date of receipt of the order, along with interest calculated at the

rate of eighteen per cent from the date of collection of the amount from the recipients till the date of deposit. The petitioner has also prayed for a writ of prohibition against direction of the Authority in the impugned order to expand the scope of the investigation to other impacted products and for setting aside of the letter dated 11th June, 2020 by the Director General of Anti-Profiteering (hereinafter referred to as "DGAP") in furtherance to the impugned order on the basis of which the reply and other documents and details for further investigation of „other impacted products have been called for from the petitioner by 07th July, 2020.

Issue notice.

Mr. Ravi Prakash, learned counsel accepts notice on behalf of respondents No.1 to 3.

Ms. Vipasha Mishra, learned counsel accepts notice on behalf of respondent No.5 to 7.

Ms. Mansie Jain, learned counsel accepts notice on behalf of respondent No.8.

They pray for and are permitted to file their counter affidavits within a period of four weeks.

Rejoinder affidavit, if any, be filed before the next date of hearing. Issue notice to unserved respondent No.4 by all modes including dasti.

Petitioner is directed to deposit Rs.4,53,949/- with Central and State Consumer Welfare Boards within three months.

The interest amount as well as penalty and further investigation with regard to other impacted products as well as the letter dated 11th June, 2020 issued by the Director General of Anti Profiteering are stayed till further orders.

List the matter on 07th September, 2020.

The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

MANMOHAN, J SANJEEV NARULA, J JUNE 25, 2020 js