

# M /S Amit Exports vs Union Of India & Ors on 11 January, 2023

**Author: Vibhu Bakhru**

**Bench: Vibhu Bakhru**

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\* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ W.P.(C) 17314/2022 & CM APPL. 55055/2022

M /S AMIT EXPORTS

..... Petitioner

Through: Mr. Tarun Gulati, Sr.  
Advocate alongwith Mr.  
Madhav Bhatia, Mr.  
Shreshth Arya & Mr.  
Aditya Pandey, Advocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Rakesh Kumar, CGSC  
with Mr. Sunil, Advocate  
& Mr. Rahul Kumar  
Sharma (GP) UOI /R-1, 2,  
4 5, 8 & 9.

+ W.P.(C) 17328/2022 & CM APPL. 55093/2022

M/S SHARMA INTERNATIONAL

..... Petitioner

Through: Mr. Tarun Gulati, Sr.  
Advocate alongwith Mr.  
Madhav Bhatia, Mr.  
Shreshth Arya & Mr.  
Aditya Pandey, Advocates.

versus

UNION OF INDIA & ORS.

..... Respondent

Through: Mr. Sandeep Mahapatra,  
CGSC with Mr. Gokul  
Sharma (GP) for UOI/ R-  
1, 2, 4, 5, 8 & 9.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE AMIT MAHAJAN

ORDER

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11.01.2023

CM APPL. 55094/2022 & CM APPL. 55095/2022 in W.P.(C)

1. Exemptions allowed, subject to all just exceptions.
2. The applications stand disposed of. W.P.(C) 17314/2022 & CM APPL. 55055/2022. W.P.(C) 17328/2022 & CM APPL. 55093/2022.
3. The petitioners have filed the present petition seeking several reliefs.
4. Essentially, the petitioners are aggrieved by the summons and demands raised by the respondents as a consequence of classifying the goods exported by the petitioners under HSN Code 68159990 and withdrawing the benefits of the MEIS availed by the petitioners.
5. The petitioners export items such as 'Chakla Belna' (Rolling Board and Rolling Pin), Mortar and Pestle (for making/grinding ayurvedic medicines), PINCH POT, Kitchen Paper roll, Cake Stand, Coaster Set, Fruit Tray, Chopping/Cutting /Cheese Board, service trays etc.
6. According to the petitioners, the said items are classifiable as "articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included."
7. However, according to the respondents, the said articles are covered under HSN Code 6802-2190. The entry 6802 reads as: "Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder,
8. According to the respondents, the articles are specifically covered under the sub-heading "other".
9. The petitioners state that they have been engaged in exporting the articles by classifying them under HSN Code 6815 for approximately the past 22 years without any objection from any authority.
10. Issue notice.
11. Mr. Rakesh Kumar, CGSC, accepts notice on behalf of the UOI, R-2, 4, 5, 8 and 9 in W.P.(C) 17314/2022 and Mr. Sandeep Mahapatra, CGSC, accepts notice on behalf of UOI, R-2, 4, 5, 8 & 9 in W.P.(C) 17328/2022.
12. Notice shall go to the other respondents.
13. Learned counsels for the respondents seek an opportunity to file a counter affidavit.

14. Let the same be filed within a period of four weeks from today.
15. Rejoinder, if any, be filed within a period of two weeks thereafter.
16. In the meanwhile, no coercive steps will be taken against the petitioners in respect of export benefits availed by them in respect of goods exported in the past.
17. List on 13.03.2023.

VIBHU BAKHRU, J AMIT MAHAJAN, J JANUARY 11, 2023 "SK"