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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **W.P.(C) 2694/2019**

TMA INTERNATIONAL PVT. LTD. & ORS. Petitioners
Through: **Mr. Samar Bansal, Ms. Sakshi Singhal and Ms. Devahuti Pathak, Advocates.**

versus

UNION OF INDIA & ANR. Respondents
Through: **Mr. Anurag Ahluwalia, CGSC with Mr. Abhigyan Siddhant and Mr. Nitnem Singh Ghuman, Advocates for Respondent No.1.**
Mr. Harpreet Singh, Senior Standing Counsel for Respondent No. 2.

CORAM:

HON'BLE MR. JUSTICE RAJIV SAHAI ENDLAW

HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

% **27.01.2021**

[VIA VIDEO CONFERENCING]

CM APPL. 26556/2020 (for early hearing)

1. This Court vide order dated 26th November, 2019 had given a direction to the Respondents to carry out the verification regarding the duty drawback availed by the Petitioners and also whether they had availed duty drawback/ CENVAT credit of Central Excise and Service Tax Component in respect of the exports made by them. On the said date, at the request of Mr. Harpreet Singh, learned Senior Standing Counsel, the Court had granted

twelve weeks to complete the verification, having regard to the fact that the Petitioners were located at different locations. This exercise was not completed within the time granted. Thereafter, the Petitioners filed an application before this Court, seeking directions for release of the refund. At that stage, Mr. Singh sought time to file a reply and comply with the directions. On 24th November, 2020, yet again a request was made to comply with the directions dated 26th November, 2019. The request was allowed, and it was made clear that this would be the last and final opportunity to the Respondents to do the needful. Today, Mr. Singh states that the verification exercise is under way and he has received the report only from Mumbai and Delhi Customs Department and the report from the other locations is still awaited.

2. Mr. Samar Bansal, learned Counsel for the Petitioners on the other hand states that the exercise should have been completed within the time granted, as extended by this Court, and the Petitioners have been inconvenienced and are suffering hardship in the present situation as refunds have been withheld.

3. The Court has granted sufficient time to the Respondents to complete the verification. Request for further time seems unjustified. In these circumstances we consider it appropriate to issue directions to Principal Commissioner, Customs Import Commissionerate (stated to be the Nodal Agency appointed to carry out the verification in terms of the order dated 26th November, 2019), to ensure that the directions of this Court are complied with, within a period of two weeks from today, failing which, the

Principal Commissioner shall remain present before this Court on the next date of physical or virtual hearing, either in person or through audio-video link, as the case may be.

4. List on 3rd March, 2021.

RAJIV SAHAI ENDLAW, J

SANJEEV NARULA, J

JANUARY 27, 2021

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