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

+ **W.P.(C) 10537/2022**

ACME HEERGARH POWERTECH PVT. LTD. Petitioner
Through: Mr Sujit K. Ghosh with Ms Mannat
Waraich and Mr Shubh Dixit, Advocates.

versus

CENTRAL BOARD OF INDIRECT TAXES
AND CUSTOMS & ANR. Respondents
Through: Mr Satish Kumar, Sr. Standing
Counsel with Mr Anish Raj, Advocate.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

% **20.07.2022**

[Physical Hearing/Hybrid Hearing (as per request)]

CM No.31692/2022

1. This is an application moved on behalf of the petitioner seeking amendment of the writ petition.
2. Essentially, the amendment is predicated on a show-cause notice, which is dated 11.07.2022, but was issued and signed on 13.07.2022, at 15:22 [hereafter referred to as "SCN"]
3. The grounds that the petitioner seeks to insert in the original writ petition, are set forth in paragraph 7, while the additional prayer clause is adverted to in paragraph 8 of the application.
4. Mr Satish Kumar, who appears on behalf of the respondents/revenue, insists that he wishes to file a reply.
5. Accordingly, issue notice.
- 5.1. Mr Satish Kumar accepts notice on behalf of the respondents/revenue.
6. Reply will be filed within ten days.

6.1. Rejoinder thereto, if any, will be filed before the next date of hearing.

7. List the application on 26.08.2022.

CM No.31693/2022*[Application filed on behalf of the appellant seeking interim relief]*

8. Mr Sujit K. Ghosh, who appears on behalf of the petitioner, says that the matter was heard on 13.07.2022, in the morning session, when this Court, while issuing notice, had passed an interim order, whereby the respondents were restrained from taking coercive measures against the petitioner.

8.1. Mr Ghosh says that in the afternoon of 13.07.2022, at about 03.22 P.M, the instant SCN *qua* which interim directions are sought, was signed, for effecting service on the petitioner, which was received on the same day.

9. Mr Ghosh has drawn our attention to the last part of the SCN, which seems to suggest, according to him, that the respondents/revenue have already reached a decision *vis-a-vis* the issue which obtains in the matter.

10. Mr Ghosh says, as in the case of the impugned instruction dated 09.07.2022, this is in the teeth of proviso (a) to Section 151A of the Customs Act, 1962.

10.1. Mr Kumar, however, contends to the contrary.

11. A perusal of the SCN shows that respondents/revenue are hurtling towards cancellation of subject licenses, which, in our view, if done at this stage, would impair the petitioner's interest, even while the issue is being examined by the Court.

12. Accordingly, the operation of the subject SCN is stayed till the next date of hearing.

13. List the captioned application on 26.08.2022.

14. In the meanwhile, to enable the respondents/revenue to file a reply, notice shall issue in the application.

14.1. Mr Satish Kumar accepts notice on behalf of the respondents/revenue.

15. Mr Kumar says that he will file a reply to the application within two weeks.

15.1. Mr Kumar's request is acceded to.

16. Reply will be filed within two weeks.

16.1. Rejoinder thereto, if any, will be filed before the next date of hearing.

17. Parties will act on the basis of the digitally signed copies of the order.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

JULY 20, 2022 / tr

Click here to check corrigendum, if any