$- R-45

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

\+ CRL.A. 208/2009 & CRL MA 3171/2009

MANI SINGH BHALLA ..... Appellant

Through: Mr. Tanveer Ahmed Mir and Mr. Arjun Singh Bhati, Advocates

versus

SPECIAL DIRECTOR,
ENFORCEMENT DIRECTORATE ..... Respondents

Through: Mr. Mr. Amit Mahajan (CGSC) with Mr. Nitya Sharma, Advocates
Mr. Kamal Nijhawan, Sr. Standing Counsel for Customs

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI

<u>O R D E R</u>

% **29.04.2015**

Mr. Nijhawan appears for the customs department and states that since the case is very old, no information can be furnished unless the details of the shipping bills and drawback ledger number allotted to the appellant/exporter are made available.

Counsel for the appellant submits that since the case is very old, they are not possessed of the records to be able to furnish the said details. It is submitted that the duty drawback at the relevant time was to the extent of 10%. In this regard, the drawback circular bearing No.63/98-customs dated 01.09.1998, as retrieved from the internet, has been tendered in Court.

Counsel for the appellant states that the appellant is willing to adjust a lumpsum amount of Rs.1 lakh from the deposit made by the appellant and be released to the Government on the assumption that the appellant had drawn duty drawback on the 3 GRs in question aggregating to Rs.8,27,717/-. The same translates to little more than 10%.

Considering the fact that the matter is very old, and the appeal itself has been pending for the last about six years, in my view, this is a fair suggestion and, accordingly, the offence is compounded in the sum of Rs.1 lakh and interest accrued thereon. Accordingly, out of the deposit of Rs.4 lakhs stated to have been made by the appellant at the time of preferring of appeal before the appellate tribunal, the appellant be refunded a sum of Rs.3 lakhs with interest accrued thereon from the date of deposit till the date of refund. The remaining amount be forfeited towards the compounding charges.

The appeal stands disposed of in the aforesaid terms.

VIPIN SANGHI, J

APRIL 29, 2015
sr