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

\+ W.P.(C) 9093/2014

ANURAG TRADING COMPANY ..... Petitioner
Through: Dr Prabhat Kumar

versus

CENTRAL BOARD OF EXCISE AND CUSTOMS
THROUGH ITS CHAIRMAN & ANR. ..... Respondents
Through: Ms Sonia Sharma

CORAM:
HON'BLE MR. JUSTICE BADAR DURREZ AHMED
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

O R D E R
% 20.02.2015

The learned counsel for the petitioner submits that several CDECs (Customs Duties Exemption Certificates) have been referred to in the show cause notice dated 05.03.2013. But only three CDECs referred to at serial No. 12 of the relied upon documents have been supplied to the petitioner. The learned counsel also states that the said CDECs which have been referred to at serial No. 12 do not form part of the show cause notice.

The learned counsel appearing for the revenue states that they shall be placing reliance only on the three CDECs referred to at serial No. 12 of the list of relied upon documents. She also states that the revenue shall not place reliance on any other CDEC which has been referred in the show cause notice as the same are not available with them. In view of the statement made by the learned counsel for the revenue, no further directions are needed in this writ petition inasmuch as the CDECs which do not form part of serial No. 12 shall not be relied upon by the respondents. As a result it is not necessary for them to supply copies of the same to the petitioner. We are also making it clear that we have not made any observation on the aspect as to whether the three CDECs submitted as per serial No. 12 of the list of the relied upon documents are relevant or not relevant for the purposes of the show cause notice. That shall be examined by the adjudicating authority.

With these observations and directions, the writ petition stands disposed of.

BADAR DURREZ AHMED, J

SANJEEV SACHDEVA, J

FEBRUARY 20, 2015
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