

**IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH**

**CWP No. 6465 of 2016  
Decided on : 27.05.2016.**

M/s Gupta G & Company

. . . Petitioner

Versus

UOI and others

. . . Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL  
HON'BLE MRS. JUSTICE RAJ RAHUL GARG**

**PRESENT:** Mr. Jagmohan Bansal, Advocate  
for the petitioner.

Mr. Sunish Bindlish, Advocate  
for the respondent.

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**AJAY KUMAR MITTAL, J. (Oral)**

The petitioner has approached this Court by way of present writ petition challenging letter (Annexure P7) dated 04.03.2016, whereby, respondent No.4 has rejected its application for settlement before the Customs and Central Excise Settlement Commission, without granting any opportunity of hearing to the petitioner.

2. Respondent No. 4 has rejected the application on the ground that the quantum of tax effect involved in dispute is ₹3 lac which is below the statutory limit. According to the learned counsel for the petitioner the disputed duty is ₹39,02,823/-.

3. Notice of motion was issued on 05.04.2016.

4. Written statement on behalf of respondent No.2 filed in Court today, is taken on record, subject to all just exceptions. However, a communication dated 20.05.2016 has been produced by learned counsel for the respondents, wherein, it is informed that the Settlement Commission is in agreement with the objections raised in the writ petition and if the petitioner so desires, the Commission may restore the earlier application

which was filed in the office on 02.03.2016 or the petitioner may file a fresh application before the Settlement Commission.

5. In view thereof, the writ petition stands disposed of. Needless to say that learned counsel for the petitioner shall file an application for restoration of the original application for hearing on merits as the same has not been returned by the Settlement Commission so far immediately. In case, such an application for restoration is filed by the petitioner, the original application shall be decided by the Settlement Commission expeditiously in accordance with law.

**(AJAY KUMAR MITTAL)**  
**JUDGE**

**(RAJ RAHUL GARG)**  
**JUDGE**

**27.05.2016**

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