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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 4970/2014

ALLEN DIESELS INDIA PVT. LTD

..... Petitioner

Through: Mr Deepak Anand, Advocate.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr Jasmeet Singh, CGSC for UOI.

Mr Kamal Nijhawan, Senior Standing counsel for
the Respondent.

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE VIBHU BAKHRU

ORDER

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25.04.2016

CM No.14547/2016

1. The application has been perused. Para nos.10 and 21 of the order dated

1st February, 2016 shall read as under:-

“10. As far as the Petitioner is concerned, it filed four refund applications on 8th October 2013, 22nd November 2013, 16th December 2013 and 21st February, 2014. Each of the above refund applications was rejected by referring to both the Circulars No. 6/2008 and 18/2013 on the ground that payments were not made in cash, but by using the DEPB scrips, and therefore, the question of refund of SAD in cash did not arise.

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21. The rejection of the Petitioner's refund applications by the orders dated 16th May 2014 and 20th May 2014, on the above

grounds, is held to be bad in law and the said orders are hereby set aside. Since the Petitioner has fulfilled the conditions set out in Notification No. 102/2007-Customs for availing of the refund, the Department is directed to issue orders granting refund to the Petitioner, as prayed for by it in its four refund applications dated 8th October 2013, 22nd November 2013, 16th December 2013 and 21st February, 2014 not later than four weeks from today. The Petitioner's entitlement to interest on the amount of refund will also be considered and granted in accordance with law within the same period of four weeks from today.”

2. The application stands disposed of.

S.MURALIDHAR, J

VIBHU BAKHRU, J

APRIL 25, 2016
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