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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 5301/2016

RAM PARKASH SINGHAL

..... Petitioner

Through: Mr Naveen Malhotra, Advocate.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr Dev P. Bhardwaj, CGSC for
Respondent No.1.

Ms Sonia Sharma, Senior Standing counsel with
Ms Neha Chugh, Advocate for Respondent No.2.

Ms Pooja Bhaskar, Advocate for Respondent
No.3.

CORAM:

JUSTICE S. MURALIDHAR

JUSTICE VIBHU BAKHRU

ORDER

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31.05.2016

CM No. 22160/2016 (for exemption)

1. Allowed, subject to all just exceptions.

W.P.(C) 5301/2016 & CM No. 22159/2016 (for stay)

2. The appeal of the Petitioner in this case is stated to be pending before the Customs Excise Service Tax Appellate Tribunal ('CESTAT'). According to the Petitioner the judgment of this Court in W.P.(C) No.441/2013 (*Mangali Impex Ltd. v. Union of India*) answers the issue, in the appeal before the

CESTAT, in favour of the Petitioner. The Court would not like to comment on this issue as it is for the CESTAT to consider the said submission in accordance with law. As far as the Petitioner's prayer for a direction to the CESTAT for an expeditious decision in the appeal is concerned, it will be open to the Petitioner to make such a request before the CESTAT.

3. The writ petition is disposed of in the above terms.

S. MURALIDHAR, J

VIBHU BAKHRU, J

MAY 31, 2016
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