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

+ **W.P.(C) 12128/2016 & CM No.47885/2016**

THREEPENCE CRAFT Petitioner
Through: Mr. C. Harishankar, Senior Advocate
with Mr. S. Sunil, Advocate.

Versus

UNION OF INDIA & ANR. Respondents
Through: Mr. Akash Vajpai, Advocate for
Respondent No.1.
Mr. Harpreet Singh, Senior Standing
Counsel for Respondent No.2.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI
ORDER
% **23.12.2016**

Issue notice. Mr. Akash Vajpai and Mr. Harpreet Singh, Advocates accept notice on behalf of respondent Nos. 1 and 2 respectively.

The petitioner seeks directions that its appeal before the Commissioner of Appeals be decided with a direction that only one penalty i.e. 7½ % of the basic duty drawback amount be accepted as a pre-condition for the hearing. It relies upon an order of this Court in respect of the same Order-in-Original (W.P.(C) No.11264/2016 *Durga Apparels Pvt. Ltd. Vs. Union of India & Anr.*, decided on 28.11.2016). In that order, the Court had clarified that if a company and its directors are held jointly and severally liable, one set of pre-deposit is sufficient for hearing of the appeal.

Following that order, it is hereby directed that the separate pre-deposit amount in respect of the petitioners and its directors is not essential. In other words, if one set of pre-deposit amount to the extent of 7½ % of the duty drawback element is made, it would be considered sufficient compliance with the mandate of law. The Appellate Commissioner shall decide the appeals before him in accordance with law subject to such deposit.

The writ petition is disposed off accordingly.

S. RAVINDRA BHAT, J.

NAJMI WAZIRI, J.

DECEMBER 23, 2016

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