$~9

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

\+ W.P.(C) 7025/2015

SHRI KRISHNA WOOLEN MILLS ..... Petitioner
Through: Mr.G.S.Arora, Advocate

versus

COMMISSIONER OF CUSTOMS (EXPORTS) ..... Respondent
Through: Mr.Pramod Kr.Rai, Sr.Standing Counsel.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

<u>O R D E R</u>

% **20.09.2016**

The petitioner seeks a direction for release of goods unconditionally. These proceedings under Article 226 are really by way of follow up of previous judgment of this court allowing Writ Petitions (W.P.(C) 416/2014, 417/2014 & 3379/2014 delivered on 24.07.2014). The petitioner's contention, accepted by the court was that the show cause notice under Section 124 of the Customs Act dated 18.11.2014 was issued belatedly and the consequence spelt out in Section 110 (2) of the Customs Act had to apply. It is contended by the revenue that the judgment of this court has been appealed against by Special Leave – a fact which is not disputed by the petitioner. Also apparently, the Supreme Court – which is seized of the matter, issued notice and directed stay of this court's order. In these circumstances, the court is of the opinion that the only appropriate direction to be issued at this stage would be to require the respondents to – in the event of the order of this court being sustained, release the goods within 30 days of the dismissal of the Special Leave Petition. It goes without saying that in case the revenue succeeds in its Special Leave Petition, the direction of the Supreme Court would apply. In any event, any other direction or modification by the Supreme Court of the order of this court would bind the parties.

The writ petition is disposed of in the above terms.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

SEPTEMBER 20, 2016
rb