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

+ **W.P.(C) 8009/2015**

NIKON INDIA PRIVATE LIMITED

..... Petitioner

Through: **Mr. M.P. Devnath and Mr. Yogendra A.,
Advocates.**

versus

**DEPUTY COMMISSIONER OF CUSTOMS,
NEW DELHI AND ORS.**

..... Respondents

Through: **Mr. Satish Kumar, Senior Standing Counsel
with Mr. Agrim Bhasin, Advocate.**

CORAM:

JUSTICE S. MURALIDHAR

JUSTICE VIBHU BAKHRU

ORDER

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08.02.2016

1. We have heard the counsel for the parties. The learned counsel for the Petitioner submits that in terms of the letter dated 5th February, 2015, two options were given to the Custom Authorities, as indicated in paragraph 8 thereto which is reproduced herein below:

“8. We reiterate our request for passing a speaking order under Section 17(5) of the Customs Act, 1962 or issuance of a show cause notice on the basis of data submitted by us as soon as possible. The same will enable us to make oral and written submissions against the same.”

2. According to Mr. Satish Kumar appearing on behalf of the Custom Authorities, a show cause notice (‘SCN’) has already been issued. He

places reliance on paragraphs 5 & 6 of his counter affidavit. On going through the same, the SCN No. 41/2014 dated 19th August 2014 had been issued to the petitioner for recovery of Customs Duty by denying the benefit of Notification No. 25/2005 Sr. No. 13. According to the learned counsel for the Petitioner the abovementioned SCN pertains to a period up to 15th February, 2014.

3. Be that as it may, in order to cut short the controversy, we direct the Respondents to either pass a speaking order under Section 17(5) of the Customs Act, 1962 ('Act') within 15 days in respect of bills of entry of the petitioner with effect from 16th February, 2014 to April 2015. However, in case a show cause notice has been issued covering the same period, no further action would be necessary on the part of the Respondents. In the event that the show cause notice had not been issued for this period, the option is available to the Respondents to either pass a speaking order under Section 17(5) of the Act or issue a show cause notice for the said period within 15 days.

4. The writ petition stands disposed of in view of the aforesaid directions.

S. MURALIDHAR, J

VIBHU BAKHRU, J

FEBRUARY 08, 2016/b'nesh