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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 1563/2017**
M/S LAVA INTERNATIONAL LTD.

..... Petitioner

Through: Mr. Jagdeep Dhankhar, Ms. Asha Jain
Madan, Mr. Mukesh Jain and Ms. Priyanka Parida,
Advs.

Versus

UNION OF INDIA & ORS.

..... Respondent

Through: Ms. Saakshi Agrawal, Govt. Pleader for
UOI.

Mr. Sanjeev Narula, Sr. St. Counsel, CBEC and
Mr. Abhishek Ghai, Advs.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

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20.02.2017

1. Issue notice. Mr. Sanjeev Narula accepts notice.
2. The petitioner is seeking a direction for processing of its application under Section 27(1) of the Customs Act for refund of excess payment of customs duty (CVD) on import of mobile handsets, spare parts, etc. under Section 3(1) of the Act. It is claimed that excess payments were made and that in these circumstances, the refund of the claim should be processed expeditiously.
3. The petitioner relies upon the rulings in *SRF Limited vs. Commissioner of Customs* (2015) 14 SCC 596 as well as the order of W.P.(C) 1563/2017

this Court dated 28.09.2016 in *Micromax Informatics Ltd. vs. Union of India & Ors.* (W.P. (C) 4712/2016). It also relies upon a previous order in the petitioner's case (W.P.(C) 10513 of 2016, *Lava International Limited v. UOI & Ors.*, dated 13.11.2016).

4. In the light of the above discussion, the petitioner's claim for refund is to be processed. A direction is accordingly issued to the respondent to process the pending refund applications and pass appropriate orders having regard to all materials placed before it, within three weeks from today and remit the refund amount together with interest, as applicable.

5. Order dasti.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

FEBRUARY 20, 2017/acm