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

+ W.P.(C) 2386/2016

MILLENNIUM APPLIANCES INDIA LTD. Petitioner

Through: Mr. Soumik Ghoshal & Mr. Devender
Singh, Advocates

versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Sanjeev Narula, Senior Standing
Counsel with Mr. Abhishek Ghai,
Advocate

**CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR**

ORDER

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26.04.2017

1. The challenge in this writ petition is to the order dated 29th February, 2016 passed by the Customs and Central Excise Settlement Commission ('CCESC') in the application filed by the Petitioner under Section 127B of the Customs Act, 1962 ('CA') to settle the dispute arising out of a Show Cause Notice ('SCN') dated 30th December, 2014 issued by the Additional Director, Directorate of Revenue Intelligence, Mumbai.

2. By the impugned order, the Settlement Commission has declined the relief sought and sent the case back to the adjudicating authority for adjudication in accordance with law.

3. It must be noticed, at the outset, that the application before the CCESC was by four applicants and eight co-applicants. The Petitioner was one among those four applicants. It is not in dispute that, barring the Applicant, none of the other applicants or the co-applicants, has chosen to challenge the impugned order dated 29th February, 2016 of CCESC.

4. This Court by an order dated 18th March, 2016 directed that any order that would be passed by the adjudicating authority, pursuant to the impugned order of the CCESC, would be subject to the outcome of the present petition. As it transpires, final arguments in the adjudication proceedings, involving all the applicants and co-applicants including the Petitioner, have been concluded and orders of the respective adjudicating authorities are expected any time in the near future.

5. The main grievance in the petition was that on the date of the final hearing of the case before the CCESC, the Petitioner was denied an opportunity to make alternative arrangements for its counsel who "at the last moment" declined to act as such.

6. Considering the developments subsequent to the filing of the present petition where the adjudication proceedings have virtually concluded with only the final orders having to be passed by the adjudicating authorities, the Court is not inclined, at this stage, to entertain the plea of the Petitioner. One other factor that weighs with the Court is that none of the applicants and co-applicants has questioned the order of the CCESC declining the relief prayed for by them arising out of the same SCN. Entertaining the case of the

Petitioner in such circumstances is neither feasible nor practical.

7. For all the aforementioned reasons, the Court declines to grant any relief in the present petition. The writ petition is dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

APRIL 26, 2017

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