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

\+ W.P.(C) 2307/2017 & CM No. 9923/2017

LAVA INTERNATIONAL LTD. ..... Petitioner
Through: Ms. Asha Jain Madan and Mr. Mukesh Jain, Advs.

versus

UNION OFINDIA & ORS. ..... Respondents
Through: Ms. Saakshi Agrawal, Adv. for R-1.
Mr. Sanjeev Narula and Mr. Abhishek Ghai, Advs. for R- 2 to 4.

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

O R D E R

% 10.03.2017

Issue notice.

Ms. Saakshi Agrawal accepts notice for respondent no.1, while Mr. Sanjeev Narula accepts notice for respondent nos. 2 to 4.

The petitioner is aggrieved by the order of the CESTAT which remitted its claim for proper assessment and consequent refund of excess amounts recovered from it. The issue in this case is covered by the judgment of the Supreme Court in ***SRF Ltd. vs Commissioner of Customs 2015 (318) ELT 607 (SC)*** as well as a judgment of this Court in ***Micromax Informatics Ltd. vs UOI & Ors.*** in WP(C) 4712/2016 decided on 28.09.2016. The petitioner had approached this Court earlier and was granted identical relief based upon the ruling in ***SRF Ltd.*** (supra) in another writ petition [***Lava***

International Ltd. vs UOI & Ors. WP(C) 10513/2016] allowed by order dated 30.11.2016.

In these circumstances, the Court is of the opinion that instead of interfering with the order of the CESTAT, the Adjudicating Authority i.e. Commissioner should proceed with the remand with utmost expedition and complete the hearing and render the decision in accordance with the above settled law within two weeks. It is directed accordingly.

The writ petition is allowed in the above terms. All rights and contentions of the parties, including the petitioner's right to move an application under Section 27 of the Income Tax Act, 1961, are reserved.

Dasti under the signatures of the Court Master.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

MARCH 10, 2017/kk