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

+ **W.P.(C) 4124/2017**

TOTAL TELEFILMS PVT.LTD

..... Petitioner

Through: Mr.Priyadarshi Manish, Advocate  
with Mrs.Anjali Jha Manisha, Advocate.

Versus

THE COMMISSIONER OF CUSTOMS (EXPORT)

NEW CUSTOMS HOUSE, NEW DELHI

..... Respondent

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

**CORAM: JUSTICE S.MURALIDHAR  
JUSTICE PRATHIBA M. SINGH**

**ORDER**

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**21.07.2017**

1. This writ petition challenges an adjudication order dated 9<sup>th</sup> February, 2017 passed by the Commissioner of Customs pursuant to the show cause notice (SCN) dated 28<sup>th</sup> May, 2014 read with a corrigendum dated 1<sup>st</sup> September, 2014 issued to the Petitioner.

2. The brief facts are that the Petitioner was granted an EPCG License/Authorization which was initially to expire on 8<sup>th</sup> December, 2012. The licence was extended from time to time and finally up to 8<sup>th</sup> December, 2013. On the ground that the Petitioner had not fulfilled the export obligation *qua* the said license, the aforementioned SCN was issued to the Petitioner.

3. By a letter dated 18<sup>th</sup> July, 2014, the Petitioner requested for an amendment to the SCN by pointing out that the number of the license issued

to the Petitioner was 0530137568 and not 0530137598 as stated in the SCN. It was further pointed out that only one EPCG license has been issued to the Petitioner. This led to a corrigendum being issued by the Respondents on 1<sup>st</sup> September, 2014.

4. Thereafter, the impugned order was passed by the Commissioner of Customs on 9<sup>th</sup> February, 2017 confirming the demand of Rs.1.36 crores, apart from confiscation of goods, interest and penalty.

5. Mr. Priyadarshi Manish, learned counsel appearing for the Petitioner, has today handed over a 'redemption letter' dated 5<sup>th</sup> July, 2017 issued by the Foreign Trade Development Officer in the office of the Additional Director General of Foreign Trade (Addl. DGFT) stating that on the basis of the documents submitted by the Petitioner, the export obligation stipulated in the license "has been met in full in proportion to the duty amount utilized by you". It further states: "Consequently, the export obligation has been discharged against the said order authorization in terms of para-5.13 of H.B. of Procedure."

6. The aforementioned letter issued by the Addl DGFT alters the basis on which the SCN was issued to the Petitioner. Consequently, without commenting on the merits of the issue, the Court sets aside the impugned order dated 9<sup>th</sup> February, 2017 and remands the matter to the Commissioner of Customs for a fresh adjudication of the SCN dated 28<sup>th</sup> May 2014 as further amended by the corrigendum dated 1<sup>st</sup> September, 2014 taking into account the letter dated 5<sup>th</sup> July, 2017 issued by the Addl. DGFT.

7. The matter will be listed before the Commissioner of Customs on 1<sup>st</sup> September, 2017 at 3 p.m. for directions.

8. The petition is disposed of in the above terms.

**S.MURALIDHAR, J**

**PRATHIBA M. SINGH, J**

**JULY 21, 2017**  
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