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

\+ **W.P.(C) 5575/2017**

NAVEEEN IMPEX ..... Petitioner

Through : Dr. Seema Jain, Mr. Ajay K. Jain and Mr. Dushyant K. Mahant, Advs.

versus

COMMISSIONER OF CENTRAL EXCISE ..... Respondent

Through : Mr. Sanjeev Narula, learned Sr. Standing Counsel and Mr. Abhishek Ghai, Adv.

CORAM: JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

<u>O R D E R</u>

% **07.07.2017**

<u>CM No.23400/2017 (exemption)</u>

1. Allowed, subject to all just exceptions. The application stands disposed of.

<u>W.P.(C) 5575/2017</u>

2. The prayer in this petition is that the Court should set aside the impugned Order dated 6th February, 2017 passed by the Assistant Commissioner adjudicating a show cause notice dated 30th January, 2012 issued to the Petitioner in which following directions were issued.

> *"(i) I order to confiscate the 6075 Kgs of imported Aluminium Scrap "Talk" valued at Rs.12757S0/- seized at godown premises*

45/24, Bawana Road, Prahpadpur, Delhi under Rule 25 of Central Excise Rules, 2002. However, I give an option to redeem the same on payment of redemption fine of Rs.191,362/- (Rupee one lakh ninety one thousand three hundred and sixty two Only). The said goods should be entered in the statutory Central Excise records and cleared on payment of appropriate rate of duty.

(ii) I order to confiscate cash amounting to Rs.;3465000/- seized at 7A/3B, Rajpura, Road, Civil Lines, Delhi-54 under the provisions of Section 121 of the Customs Act, 1962 as made applicable to like matter of Central Excise.

(iii) I impose penalty of Rs.l,31,402/-(One lakh thirty one thousand four hundred and two only) upon M/s Naveen Impex, head office at 2230 Bagichi Raghunath Oass, Sadar Bazar, Delhi110006 under Rule 25 of Central Excise Rules, 2002.

(iv) I impose penalty of Rs.l,31,402/-(One lakh thirty one thousand four hundred and two only) upon M/s Naveen Impex, godown at 45/24, Bawana Road, Prahpadpur, Delhi under Rule 25 of Central Excise Rules, 2002

(v) I order for release of the rest of the cash confiscated In Para 132.4 (ii) after appropriation of above said amounts."

3. On asking why the above order should be interfered with, learned counsel for the Petitioner points out that Petitioner is only interested in release of the cash seized from the Petitioner. The Court finds that this has been adequately dealt with in the above directions and therefore, there is no requirement of any further directions to be issued. The Assistant Commissioner has ordered for the release of rest of the cash confiscated after appropriation of the redemption fine and penalties.

4. Learned counsel for the Petitioner then contended that since the goods were seized more than 6 years ago, the Petitioner may not even be interested

in release of the goods upon payment of the redemption fine. That is something for the Petitioner to decide. However, it by no means renders the impugned order illegal. To the Court it appears that the conditions imposed in the impugned order do not suffer from any legal infirmity and adequately take care of the concerns of the Petitioner.

5. The petition is, accordingly, dismissed.

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

JULY 07, 2017
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