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

+ **W.P.(C) 8932/2017**

SUNITA GOEL, PROPRIETOR,
M/s. K-LITE MANUFACTURING COMPANY Petitioner
Through: Ms.Vidushi Shubham, Advocate.

versus

COMMISSIONER OF CUSTOMS (IMPORT),
ICDS, NEW DELHI Respondent
Through: Mr.Harpreet Singh, Sr.Standing
Counsel with Mr.Suresh Chaudhary, Advocate.

+ **W.P.(C) 8935/2017**

RAKESH GOEL, PROPRIETOR,
M/s. GOEL LIGHTING Petitioner
Through: Ms.Vidushi Shubham, Advocate.

versus

COMMISSIONER OF CUSTOMS (IMPORT),
ICDS, NEW DELHI Respondent
Through: Mr.Harpreet Singh, Sr.Standing
Counsel with Mr.Suresh Chaudhary, Advocate.

+ **W.P.(C) 8936/2017**

MUKESH GOEL, PARTNER, M/s. H Q LAMPS
MANUFACTURING COMPANY Petitioner
Through: Ms.Vidushi Shubham, Advocate.

versus

COMMISSIONER OF CUSTOMS (IMPORT),
ICDS, NEW DELHI Respondent
Through: Mr.Harpreet Singh, Sr.Standing
Counsel with Mr.Suresh Chaudhary, Advocate.

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WP (C) Nos. 8932, 8935, 8936/2017

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

ORDER
11.10.2017

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C.M. No. 36546/2017 (exemptions) in W.P.(C) No. 8932/2017
C.M. No. 36550/2017 (exemptions) in W.P.(C) No. 8935/2017
C.M. No. 36552/2017 (exemptions) in W.P.(C) No. 8936/2017

1. Allowed, subject to all just exceptions.

W.P.(C) No. 8932/2017 & C.M. No. 36545/2017 (stay)
W.P.(C) No. 8935/2017 & C.M. No. 36549/2017 (stay)
W.P.(C) No. 8936/2017 & C.M. No. 36551/2017 (stay)

2. The Petitioners are aggrieved that the Directorate of Revenue Intelligence ('DRI') is proceeding with the adjudication of the show cause notices ('SCNs') issued to them, notwithstanding the decision of this Court in *Mangali Impex Ltd. v. Union of India 2016 (335) ELT 605 (Del)*. The learned counsel for the Petitioners does not dispute that the said decision is under appeal in the Supreme Court of India and has been stayed by the Supreme Court by an order dated 1st August 2016.

3. The learned counsel for the Petitioners seeks an order similar to the one passed by this Court on 30th May 2017 in W.P.(C) No. 5016/2017, taking note of Master Circular No. 1053/02/2017-CX, dated 10th March 2017, whereby similar cases were asked to be kept on the "Call Book" by the Department. However, subsequently, Instruction bearing F. No. 276/104/2016-CX.8A (Pt.) has been issued by the Central Board of Excise and Customs on 14th July 2017 again clarifying that the adjudication

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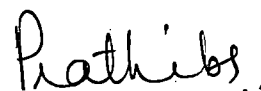
proceedings pursuant to the SCN as issued in the present cases could continue. The Petitioners have in these petitions not challenged the validity of the aforementioned CBEC Instruction dated 14th July 2017.

4. Considering that the question of law raised is yet to be decided by the Supreme Court in the appeals filed against the judgment of this Court in *Mangali Impex Ltd. (supra)*, which has been stayed by the Supreme Court, the Court is not in a position to entertain the present petition and grant any of the reliefs as prayed for.

5. The writ petitions are accordingly dismissed along with the pending applications.



S. MURALIDHAR, J.



PRATHIBA M. SINGH, J.

OCTOBER 11, 2017

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