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

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W.P.(C) 474/2016

M/S INDORAMA INDUSTRIES LTD.

..... Petitioner

Through Mr. Balbir Singh, Sr. Adv with Mr.  
K. Gurumurthy and Mr. Abhishek  
Singh, Advs.

versus

UNION OF INDIA & ORS

..... Respondents

Through Mr. Dev P. Bhardwaj, CGSC with  
Mr. Satya Prakash Singh, Adv for R-1  
& R-2.  
Mr. Harpreet Singh, Sr. Standing  
Counsel with Ms. Namrata Bharti,  
Advs for R-4.

**CORAM:**

**HON'BLE MS. JUSTICE INDERMEET KAUR**

**ORDER**

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**25.07.2017**

Learned counsel appearing for respondent No.4 submits that a judgment had been passed by the High Court of Gujarat in SCA No.8025/2015 M/s Ratnamani Metals and Tubes as also SCA No.2753/2016 M/s Jayant Agro-Organics on a similar issue. The Central Excise Commissioner, Chandigarh (respondent No.4) has in terms of that judgment held that the goods cleared by debit through DEPB scrips are to be treated as duty paid and to disqualify drawback of BCD paid through the said scrips would amount to denying the incentives itself. The Ministry having accepted the said judgment of Gujarat High Court, this information has been brought to the notice of the Court in terms of letter dated 22.02.2017 addressed to the counsel for respondent No.4.

In this view of the matter, the case of the petitioner stands satisfied. The respondents will now determine the drawback rates payable by them in the light of the aforementioned communication.

Petition disposed of.

**INDERMEET KAUR, J**

**JULY 25, 2017**

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