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

+ W.P.(C) 2197/2017 & CM No. 9533/2017

M/S. EVOLIS CARDS PRINTERS PVT LTD. Petitioner

Through: Mr Rajiv K. Garg, Mr Ashish Garg,
Mr Govind Singh and Mr Arjun
Singh, Advocates.

versus

UNION OF INDIA THROUGH IT SECRETARY
& ORS.

..... Respondents

Through: Mr Judy Jamesh, Sr. Standing
Counsel for R-2 and R-3.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

ORDER

% **26.11.2018**

1. The petitioner has filed the present petition, *inter alia*, praying as under:-

- a. Call for the record of issuance of impugned summons dated 23.1.2015 issued U/s 108 of the Customs Act and upon examining the same quash the same.
- b. issue writ of mandamus or any other directions directing the respondent not to issue any further summons and/or insists upon the petitioner to appear before him U/s 108 of the Customs Act.”

2. The petitioner is aggrieved by the repeated summons issued to the petitioner under Section 108 of the Customs Act, 1962 to give evidence with regard to certain imports made by the petitioner. The petitioner claims that

it had imported sets of 'ribbon assembly for computer printers' which fell under the tariff heading 9612.10.10. The petitioner also availed benefit of a concessional duty as available under Notification No.21/2002-Customs dated 01.03.2002. It is also the petitioner's case that the issue whether the petitioner was entitled to take benefit of the said notification in respect of the products imported by it was subject matter of appeal before the Commissioner of Customs (Appeals), Mumbai, and by an order dated 20.10.2003 passed in file no. S/49-05/2003, the same was allowed and the petitioner's claim that it was entitled to claim the benefit of the abovementioned notification was upheld.

3. The learned counsel appearing for the respondents submits that the aforesaid order was passed on an appeal preferred by M/s Rajpurohit India Ltd. which has since merged with the petitioner. He further submits that the products being investigated are not identical to the products which were subject matter of those appeals. He further submits that notwithstanding the aforesaid controversy, the investigation is almost over and there is no requirement for the respondents to now issue any further summons to the petitioner or its officers.

4. In view of the aforesaid statements, the petitioner's grievance does not survive and no further orders are required to be passed in this petition as the petitioner and/or its employees are not required to appear before the officers. It is clarified that all contentions of the parties are reserved and the respondents are not precluded in any manner from initiating proceedings in accordance with law.

5. The petition and the pending application are disposed of.
6. Order *dasti*.

VIBHU BAKHRU, J

NOVEMBER 26, 2018
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