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

\+ W.P.(C) 6561/2016, CM APPL. 26893/2016

PAN PARAG INDIA LTD & ANR. ..... Petitioners

versus

UNION OF INDIA & ORS. ..... Respondents

\+ W.P.(C) 6582/2016, CM APPL. 26971/2016

KOTHARI PRODUCT LTD & ANR. ..... Petitioners

versus

UNION OF INDIA & ORS. ..... Respondents

<u>Present:</u> Mr. Pankaj Bhatia, Mr. Dhruv Surana, Mr. Ashish Chaudhary & Mr. Nipun Goel, Advs. for petitioners.
Dr. L.C. Singhi, Advocate. for R-1.
Mr. Aditya Singla, Sr. Standing Counsel for R-2/DRI.
Mr. Deepak Anand, Jr. Standing Counsel for Revenue.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

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

% **17.08.2018**

We have heard counsel and also considered the previous order of this Court dated 09.02.2018. The petitioner grievance is that the initiation of proceedings by the DRI through show cause notice, said to be under Section 28(11) of the Customs Act is a nullity as well as all further proceedings. The petitioner relies upon the decision in *M/s Mangli lmpex Ltd. Vs. Union of India* 2016 (335) ELT 605(Delhi). That decision has been stayed by the Hon'ble Supreme Court, arising from this Court's judgment.

This Court in the meanwhile passed orders directing the Revenue Authorities to decide not merely on the issue of jurisdiction but also on the merits. In light of those orders on 09.02.2018, the Court had required the adjudicating authority to proceed with the proceedings. Under these circumstances, the respondent-Commissioner is hereby directed to decide the issues before him on the merits as he has already ruled on the jurisdiction. In case the petitioner is aggrieved by the decision on merits, it is open for him to approach the CESTAT, which shall then proceed to hear the merits of the case. The party shall be ultimately bound by the final decision of the Supreme Court on the question of jurisdiction in the *Mangli* (supra) batch of appeals.

The writ petitions are disposed of in the above terms.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

AUGUST 17, 2018/akv