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

+ **W.P.(C) 7693/2014**

M/S. SIDDHARTH POLYCHEM (I) PVT. LTD. Petitioner

Through Ms Anjali J. Manish, Mr Priyadarshni
Manish, Advocates.

versus

COMMISSIONER OF CUSTOMS & ORS. Respondents

Through Ms K. Enatoli Sema, Advocate for R1
and R3.

Mr Satish Aggarwal, Mr Vineet Sharma, Advocate
for R4.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

ORDER

% **03.12.2018**

1. Ms Sema, the learned counsel appearing for the respondent nos. 1 and 3 states that personal hearings were granted to the petitioner's representatives, who had repeatedly sought time for filing documents.

2. Ms Anjali J. Manish, the learned counsel who appears for the petitioner states that all documents relevant for establishing the claim have been filed with the respondent no.3. She further states that the petitioner could also file a photocopies of the same before the next date of hearing before respondent no.3. She further states that the Bills of Entries and other documents are relied upon documents (RUDs) as indicated in the show cause notice, and therefore, the question of the respondent seeking those

documents does not arise. She further states that all documents required to establish the petitioner's claim are already filed before the Customs Authorities are a part of the record.

3. The Deputy Director, Directorate of Revenue Intelligence has filed an affidavit affirmed on 11.09.2018 wherein it has been unequivocally affirmed that DRI has no objection if SAD refund is paid to the party on the basis of records available with the Customs Department, subject to its legal admissibility. In this view, there is no impediment for the respondent no.3 to process the petitioner's claim in accordance with law.

4. In view of the above, the petitioner is at liberty to furnish such further documents before respondent no.3 within a period of two weeks from today. The respondent no.3 shall examine the same and pass an appropriate order after affording the petitioner an opportunity of being heard. It is further directed that the respondent no.3 shall not grant any further adjournment.

5. It is clarified that this Court has not expressed any opinion as to the merits of the claim raised by the petitioner or the veracity of the documents submitted in support thereof. The respondent no.3 shall take an independent view on the basis of the record and uninfluenced by any earlier communication of DRI.

6. No further orders are required to be passed in this petition.

7. The same is disposed of.

VIBHU BAKHRU, J

DECEMBER 03, 2018

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