

\$~28

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

+ **CEAC 43/2018**

TEFON APPLIANCES PVT. LTD. THROUGH: ITS DIRECTOR
..... Petitioner
Through: Mr. Jitendra Singh, Advocate.

versus

COMMISSIONER, CENTRAL EXCISE & GST, DELHI-I
..... Respondent
Through: Mr. Harpreet Singh, Sr. Standing
Counsel with Mr. Suresh Chaudhary,
Advocate.

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

ORDER
% **28.08.2018**

CM APPL. 34865/2018 (for exemption)

Allowed, subject to all just exceptions.

CEAC 43/2018

Admit.

Issue notice. Mr. Harpreet Singh, Advocate accepts notice.

The question of law sought to be urged in this case is that the appellant was not afforded proper opportunities inasmuch as copies of the hard disc and other software seized from its premises, reflecting inventories etc., were not provided

Learned counsel relied upon the grounds of appeal urged before the Appellate Commissioner as well as the Customs, Excise and Sales

Tax Tribunal.

This Court notices that although initially two letters have requested copies of the seized material or their description; later the appellant had replied to the show cause notice in which this issue was not urged. On the contrary the reply dealt with on merits of the show cause notice.

In these circumstances, question of law does not arise and accordingly the petition is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

AUGUST 28, 2018
ssc