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

\+ W.P.(C) 10084/2018

HAVELLS INDIA LTD. ..... Petitioner

Through: Mr P. C. Patnaik, Advocate.

versus

UNION OF INDIA AND ORS. ..... Respondents

Through: Mr Ripu Daman Bhardwaj, CGSC with Mr Brajesh Kumar, Advocate for R-1, 2 and 3.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU

O R D E R

% 25.09.2018

1. Issue notice. Learned counsel for the respondents accepts notice.

2. The short question involved in the present petition is whether the respondents can insist that the petitioner provides a no due certificate before processing the petitioner's case for the benefits due to the petitioner under the Target Plus Scheme.

3. The respondents have issued a Trade Notice dated 08.05.2017 to the aforesaid effect. The petitioner claims that the same is without authority of law and inasmuch as the Foreign Trade Policy does not include any condition regarding a no due certificate. It is also contended on behalf of the petitioner that it is a running concern and it is not usual for running concerns to have pending issues with various tax authorities and other government departments. It is contended that the respondent cannot withhold the benefit of a scheme pending resolution of those issues.

4. *Prima facie*, the contention advanced by the petitioner appears to be merited. Statutory dues are to be recovered in the manner as provided in the respective statutes and the respondents cannot resort to other measures.

5. However, it is noticed that the immediate grievance of the petitioner stems from a show cause notice dated 25.07.2017. By the said show cause notice, the petitioner has been called upon to show cause why an action should not be taken against the petitioner for making a mis-declaration.

6. The said show cause notice is premised on a communication received from the Income Tax Department informing the respondents that a sum of ₹29,88,000/- is outstanding against the petitioner.

7. The petitioner has, thereafter, responded to the said show cause notice and has also furnished a communication dated 08.12.2017 from the Income Tax Authorities confirming that there is no outstanding demand as on that date against the petitioner company. In this view, there appears to be no impediment for the respondents to now process the petitioner's claim for the incentive under the Target Plus Scheme.

8. In this view, the petition is disposed of by directing the respondents to consider the petitioner's response and pass an appropriate order within a period of four weeks from today. In the event, the petitioner is aggrieved by the same, the petitioner would be at liberty to apply.

VIBHU BAKHRU, J

SEPTEMBER 25, 2018
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