$~26 to 29

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

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\+ **<u>W.P.(C) 6534/2017</u>**

NARENDRA PLASTIC PRIVATE LIMITED ..... Petitioner

versus

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

27

<u>W.P.(C) 8422/2017 & CM APPL. 34688/2017</u> *(for stay)*

CHEMICO SYNTHETICS LIMITED ..... Petitioner

versus

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

28

<u>W.P.(C) 8423/2017 & CM APPL. 34690/2017</u> *(for stay)*

INDIA GLYCOLS LIMITED ..... Petitioner

versus

UNION OF INDIA & ANR. ..... Respondents

29

<u>W.P.(C) 8424/2017 & CM APPL. 34692/2017</u> *(for stay)*

SHREE RENUKA SUGARS LIMITED ..... Petitioner

versus

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

<u>Present</u>: Mr. Abhishek A. Rastogi, Ms. Rashmi Deshpande and Mr. Pratyushprava Saha, Advocates for petitioners in Item No.26 to 29.

Mr. Sanjeev Narula, CGSC with Mr. Abhishek Ghai, Advocate for respondents in Item No. 26 to 29.
Mr. Vinod Diwakar, CGSC and Mr. Sanjay Pal, Advocate for R-1, 2 & 3 in Item No.29.

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

O R D E R

% **16.07.2018**

These petitions seek reliefs which are identical to those sought in *'Jindal Dyechem Industries (P) Ltd. vs. Union of India & Ors.'*, W.P.(C) 8677/2017.

The Court had by its final order of 16.04.2018 noticed the subsequent development which had occurred i.e. the extension of benefit of exemption notifications to levies under the Integrated Goods and Service Tax Act (IGST).

The relevant portion of the order in *Jindal Dyechem Industries* (supra), *inter alia*, reads as follows:-

> *"In the meanwhile apparently on 13.10.2017, pursuant to a press release/notice dated 06.10.2017, the respondent extended the benefit of exemption notifications, hitherto prevailing to levies under the Integrated Goods and Service Tax (IGST). That levy was not the subject of the amended custom notifications, issued on 29.06.2017.*
>
> *It is apparent from these facts that the imports which are the subject matter of the present writ petition were in fact made after the introduction of GST Regime. The petitioner is the beneficiary of an advance license issued on 17.07.2017. At that point of time, the*

exemption notifications (issued on 29.06.2017) were not in existence. The exemption of IGST, was not in force, on that date; the customs notification (of 29.06.2017) was amended only on 13.10.2017. In these circumstances, this Court is of the opinion that since the benefit of exemption in fact existed at that point of time, the most appropriate course would be for the respondent authorities to verify whether as a matter of fact the petitioner in fact fulfilled the export obligations pursuant to the advance license of 18.07.2017. If it did, there is no need for any further action. However, if it did not, then the appropriate and necessary assessment in accordance with law may be resorted to. The respondent shall ensure that further proceedings towards verification and any consequential order shall be completed within four months from today with advance notice and proper opportunity to the petitioner.

The writ petition is disposed of in the above terms. The pending application also stands disposed of."

Following the above order, it is not disputed that the petitioners are entitled to the similar reliefs. The present petitions are accordingly disposed of in terms of the above orders in *Jindal Dyechem Industries* (supra) dated 16.04.2018. Pending applications also stand disposed of.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JULY 16, 2018

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