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

\+ **<u>W.P.(C) 10103/2017, CM APPL. 41314/2017</u>**

N.N INTERNATIONAL ..... Petitioner

Through Mr. Shubhankar Jha & Mr. Kunal Prakash, Advs.

versus

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

Through Mr. Saroj Bidawat, Adv for UOI
Mr. Abhishek Ghai, Adv for Customs
Mr. Satish Aggarwal, Adv for respondent no.3

<u>W.P.(C) 8691/2017, CM APPL 35662/2017</u>

ALOK PACKAGING PVT. LTD .... Petitioner

Through Mr. Shubhankar Jha & Mr. Kunal Prakash, Advs.

versus

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

Through Mr. Bhagvan Swarup Shukla, CGSC with Mr. Kamaldeep, Advs. for UOI
Mr. Satish Aggarwal, Adv for respondent no.3

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

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

% **28.02.2018**

In these petitions, the petitioners claim that the rate of interest as mandated by law and payable by the assessee on delayed payment of duty is much higher than the rate of interest payable to assessee on delayed payment of refund. The petitioners thus contend that the notified rates which average upto 6 per cent per annum are vastly below the rates charged by the customs authorities for short or non-levy of duty, besides the penal interest. It is highlighted that in the latter category, the State extracts, as much as 15 per cent per annum.

During the pendency of these proceedings, and after notice was issued, the writ petitioners approached the Customs, Central Excise & Service Tax Settlement Commission, which by its final orders dated 26th October, 2017 and 6th February, 2018, accepted the petitioners' offer to settle their liabilities/dues at the rates offered. The said rates were deposited as a pre-condition for the adjudication of settlement applications.

Having regard to these circumstances, the Court is of the opinion that the question urged with respect to discrimination in regard to the disparity of rates of interest, cannot be appropriately examined in the present proceedings under Article 226.

The writ petitions are accordingly dismissed. All the pending applications also stand disposed of.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

FEBRUARY 28, 2018

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