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

+ **W.P.(C) 9792/2017**

JAIPUR GEMSTONE EXCHANGE,

..... Petitioner

Through: Mr. K.K. Rai, Sr. Advocate with Mr.
Gunjan Kumar, Mr. Anshul Rai and Mr. Vishnu
Unnikrishnan, Advocates.

versus

CENTRAL BOARD OF EXCISE AND CUSTOMS & ORS.

..... Respondent

Through: Mr. Amit Bansal and Mr. Akhil,
Advocates.

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

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12.09.2018

Issues and questions raised in the present writ petition are covered by decision of this Bench dated 27th August, 2018 in Writ Petition (C) No. 13770/2009, *Allied ICD Services Limited versus Union of India and Others* and other connected cases. This decision upholds levy and payments demanded by the respondent @ 1.85 times the total “salary” paid to the staff actually posted in the Air Cargo Complexes.

2. Learned senior counsel for the petitioner had tried to argue that only the “salary” component and not Dearness Allowance, Compensatory City Allowance, House Rent Allowance etc. have to be taken into consideration for computing payment @ 185%. We do not agree with this contention, for

the reasons set out in paragraphs 25 and 26 of the aforementioned judgement which states that the salary would include Dearness Allowance, Compensatory City Allowance, House Rent Allowance etc.

3. At this stage, learned counsel for the petitioner states that as some additional and new facts have come to the knowledge of the petitioner and they may be permitted to file another reply to the show cause notice dated 2nd June, 2017.

4. We permit the petitioner to file an additional reply to the show cause notice raising specific issues and contentions, within a period of four weeks from today. No further time or extension would be granted.

5. Except for the above concession, we do not find any merit in the present writ petition and accordingly the same is dismissed. No costs.

Dasti.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

SEPTEMBER 12, 2018
MR