

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

CWP-2502-2019

Date of Decision: 30.1.2019

M/s Jairath Dyeing & Finishing Mills, Ludhiana

...Petitioner

Versus

Union of India and another

...Respondents

**CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.
HON'BLE MR. JUSTICE HARNARESH SINGH GILL.**

PRESENT: Mr. Jagmohan Bansal, Advocate for the petitioner.

AJAY KUMAR MITTAL, J.

1. Notice of motion.
2. Mr. P.C. Goyal, Advocate who is present in Court, accepts notice on behalf of the respondents.
3. Prayer made in this petition filed under Articles 226/227 of the Constitution of India is for quashing the show cause notice dated 8.12.2015 (Annexure P-1) or in the alternative, respondent No.2 be directed to decide the said show cause notice as the petitioner has already filed reply to the same.
4. The petitioner is engaged in the business of manufacture and export of textile garments. It is exporting the said goods to different countries. The DRI made an investigation against the petitioner for mis-declaration of value of goods already exported or lying at port. A show cause notice dated 4.9.2014 was issued to the petitioner qua drawback availed on goods exported during 2009-2013. Apart from duty drawback, the petitioner was eligible to export incentive, i.e. Focus Market Scheme

respondent No.2. The petitioner submitted export documents and respondent No.2 issued export incentives in the shape of FMS and FPS. The said licences being transferable, the petitioner sold the same through agents to various importers who used FMS and FPS for the payment of duty leviable at the time of import of goods. Respondent No.2 issued a notice dated 8.12.2015 (Annexure P-1) to the petitioner to show cause as to why scrips obtained by them be not cancelled. The petitioner filed reply, Annexure P-2, to the said show cause notice. However, no response has been received till date. Hence, the present writ petition.

5. Learned counsel for the petitioner submitted that for the relief claimed in the writ petition, the petitioner has sent a reply, Annexure P-2, to the said show cause notice dated 8.12.2015 (Annexure P-1) to respondent No.2, but no action has so far been taken thereon.

6. After hearing learned counsel for the parties, perusing the present petition and without expressing any opinion on the merits of the case, we dispose of the present petition by directing respondent No.2 to take a decision on the show cause notice, Annexure P-1 and the reply, Annexure P-2, in accordance with law by passing a speaking order and after affording an opportunity of hearing to the petitioner within a period of three months from the date of receipt of the certified copy of the order.

(AJAY KUMAR MITTAL)
JUDGE

January 30, 2019
gbs

(HARNARESH SINGH GILL)
JUDGE

Whether Speaking/Reasoned

Yes/No

Whether Reportable

Yes/No