

**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

**Civil Writ Petition No. 23433 of 2019 (O&M)
Date of Decision: 18.12.2019**

M/s. Prabhat Fertilizer & Chemical Works through
its partner Sh. Bhushan Goel, Village Kurali, Karnal,
Haryana and others

..... Petitioners

Versus

Commissioner of Customs (Import), Maharashtra and others

..... Respondents

**CORAM: HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE SANT PARKASH**

Present: Mr. Naveen Bindal, Advocate for the petitioners.

Mr. Sourabh Goel, Sr. Standing Counsel, Indirect Taxes,
for the respondents.

JASWANT SINGH, J. (ORAL)

CM-19116-CWP-2019

Prayer in the present application under Section 151 of CPC moved by the applicants-petitioners is for correction in order dated 14.11.2019 passed by this Court, whereby the matter was inadvertently adjourned to 21.12.2019, being holiday / Saturday.

Counsel for the applicants-petitioners submits that the matter stands preponed from 21.12.2019 and is fixed for today vide order dated 17.12.2019 passed in CM No. 19342 of 2019, therefore, prays for withdrawal the present application.

Application is dismissed as withdrawn.

MAIN CASE

Petitioner No. 1, a partnership firm, petitioner Nos. 2 & 3 are its partners, engaged in the manufacture of Fertilizers. It is averred that

during the year 2003-06, the petitioner imported Zink Skimming / Ash and

the Directorate of Revenue Intelligence (for short 'DRI') alleging mis-declaration of value initiated an investigation against the petitioner, resulting into issuance a Show Cause Notice dated 22.06.2007 (**Annexure P-1**) to the petitioner.

Since no order was passed inspite of lapse of 12 (twelve) years, thus, prayer is for quashing the Show Cause Notice dated 22.06.2007 (**P-1**).

Counsel for the petitioners submits that the issue involved herein stands decided by this Court, vide judgment dated **22.07.2019 (Annexure P-3)**, passed in **CWP No. 10889 of 2015**, titled **“M/s. Harkaran Dass Vedpal Versus Union of India and others”**, in favour of the petitioner(s) therein, hence, the petitioner is also entitled to relief in the same terms.

Mr. Sourabh Goel, counsel for the respondent(s), also concedes the aforesaid factual position, however, submits that an SLP has been filed against the aforesaid order dated **22.07.2019 (P-3)** passed in **M/s. Harkaran Dass Vedpal's case (supra)**.

In view of the conceded position by the counsel for the parties, present **petition** is **allowed** in terms of the said **CWP No. 10889 of 2015**, decided on **22.07.2019 (P-3)** and the Show Cause Notice dated 22.06.2007 (**P-1**) is quashed.

(JASWANT SINGH)
JUDGE

December 18, 2019
'dk kamra'

(SANT PARKASH)
JUDGE

Whether Speaking/reasoned	Yes/No
Whether Reportable	Yes/No