

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

CWP No.5826 of 2017(O&M)

Date of Decision:-08.07.2019

**M/s BMV Exim Pvt. Ltd. Through its Director Sh. Bharat
Bhushan Jain.**

.....Petitioner.

Versus

Union of India & Ors.

.....Respondents.

**CORAM:- HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE LALIT BATRA**

Present:- Mr. Jagmohan Bansal, Advocate for the Petitioner.

Mr. R.K. Handa, Advocate for respondents.

JASWANT SINGH, J.(ORAL)

Petitioner-BMV Exim Pvt. Ltd., (for short private limited company) has sought quashing of Notification dated 07.03.2002 (**P-1**) as also the summons dated 08.03.2017 (**P-9**) issued under Section 108 of the Customs Act, 1962 by DRI, Ahemdabad.

Petitioner-private limited company is engaged in the manufacture and export of ready made garments. The DRI Ahemdabad Zone had proceeded to investigate the certain export transactions of the private company for mis-declaration of the countries of destination so as to claim the incentives under a scheme which otherwise was not permitted. Therefore, the said officer issued

Summons (P-9) for joining the investigation/appearance under Section 108 of the Customs Act, 1962.

The primary relief claimed is pertaining to transfer of proceedings/investigations initiated at Ahemdabad to Ludhiana so as to avoid prejudice and facilitate proper defence in the proceedings.

At the time of hearing, counsel for the petitioner states that during the pendency of the present writ petition, the investigations have been transferred to the DRI Zonal Office, Ludhiana where the unit of the private company is situated and engaged in its business.

In the light of the investigations having been transferred to Ludhiana, no further adjudication is required in the present writ petition.

Disposed of as infructuous.

**(JASWANT SINGH)
JUDGE**

**(LALIT BATRA)
JUDGE**

July 08, 2019
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<i>Whether speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether Reportable</i>	<i>Yes/No</i>