

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

**Civil Writ Petition No. 34817 of 2019 (O&M)
Date of Decision: 20.12.2019**

M/s. Shri Balaji Alloys through its partner Sh. Sunil Kumar
Aggarwal, Kathua, Jammu and Kashmir and others

..... Petitioners

Versus

Commissioner of Customs, Ludhiana

..... Respondent

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

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

Mr. Anshuman Chopra, Advocate
for the respondent.

JASWANT SINGH, J. (ORAL)

Petitioner No. 1, a partnership firm, petitioner Nos. 2 & 3 are its partner and Manager respectively, engaged in the manufacture of Aluminum Scrap and Silicon. It is averred that during January to September, 2005, the petitioner imported Aluminum Scrap and Silicon and the respondent (Commissioner of Customs), alleging short payment of customs duty, issued a Show Cause Notice dated 15.01.2010 **(Annexure P-1)** to the petitioner.

Since no order was passed inspite of lapse of 10 (ten) years, thus, prayer is for quashing the Show Cause Notice dated 15.01.2010 **(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-2)**, passed in **CWP No. 10889 of 2015**, titled **“M/s. Harkaran Dass Vedpal Versus Union of India and others”**, in favour of

same terms.

Learned counsel for the respondent / Customs also concedes the aforesaid factual position, however, submits that an SLP has been filed against the aforesaid order dated **22.07.2019 (P-2)** passed in *M/s. Harkaran Dass Vedpal's case (supra)*. He further states that the records of the case is with CBI.

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-2)** and the Show Cause Notice dated 15.01.2010 **(P-1)** is quashed.

(JASWANT SINGH)
JUDGE

December 20, 2019
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(SANT PARKASH)
JUDGE

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