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

+ W.P.(C) 470/2019 & CM No.2104/2019

SSAPP OVERSEAS PVT. LTD. Petitioner
Through : Mr. Ekansh Mishra, Adv.

versus

COMMISSIONER OF CUSTOMS (EXPORT).... Respondent
Through : Mr. Amit Bansal, Adv.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

% **ORDER**
18.01.2019

Issue notice to the respondent.

Mr. Amit Bansal, Advocate accepts notice on behalf of the respondent.

The petitioner alleges inaction on the part of the respondent in not paying the drawback, in respect of four shipping bills. It is contended that even though, originally full drawback was not permitted, Commissioner of Appeals decided in its favour and that the department has chosen not to appeal against those decisions. It is submitted that as regards the fifth Bill of Entry, the petitioner is in appeal before the CESTAT.

Learned counsel appearing on advance notice for the respondent relies upon the written instructions received from the Commissioner of

Customs (Exports) on 21.12.2018 which indicates as follows :

“In this regard, it is informed that the competent authority has appointed you to defend the case of M/s SSAPP Overseas Ltd. for take up the court proceedings under intimation to this office.

Further, regarding parawise comments, it is submitted that in this case competent authority directed to implement the Commissioner (Appeal) ’s order to the extent, it is neither contested by the party nor appealed by the Department, is final and needs to be implemented.”

It is stated therefore, that in respect of four bills of entry for which the petitioner is to receive the drawback, appropriate steps would be taken and the amounts released in accordance with law. The respondent shall ensure that the amounts together with such interest, as is admissible in law (under Section 27A) shall be paid to the petitioner within two weeks.

The writ petition is allowed to the above extent.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

JANUARY 18, 2019

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