

\$~30

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

Date of decision: 21st October, 2019

+ W.P.(C) 8794/2019

M/S PREM JAWELLERS THROUGH ITS PROPRIETOR MR.

SUDHIR KUMAR BHALLA Petitioner

Through: Mr. Shubhankar Jha and Mr.
Aakarsh Srivastava, Advs.

Versus

DIRECTORATE OF REVENUE INTELLIGENCE

AND ANR.

..... Respondents

Through: Mr. Satish Aggarwala, Sr.
Standing Counsel with Mr. Akshay
Saxena, Adv. for respondent no. 1
Mr. Rohit Gupta, Adv. for
respondent no. 2

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE C.HARI SHANKAR

ORDER

21.10.2019

%

D.N. PATEL, CHIEF JUSTICE (ORAL)

1. This writ petition has been preferred with the following prayers:

“(i) Issue writ of certiorari thereby setting aside
the impugned communication dated 29.10.2015
and 17.12.2015 issued by respondent no. 1 to
respondent no. 2; and

(ii) Issue writ of mandamus order direction
thereby directing the respondent no. 1 to issue
no objection certificate to the respondent no. 2
for release of security lying with the respondent

no. 2;

(iii) To pass such other or further order/s which this Hon'ble Court may deem fit and proper in the interest of justice.”

2. Learned counsel appearing for the petitioner submits that the communications, which are under challenge, were in fact issued for more than one person. One such person is M/s. Ambika Vikas Udyog. M/s. Ambika Vikas Udyog had earlier filed a writ petition being WP(C) No. 3624/2018 and the said writ petition was allowed by the Division Bench of this Court vide judgment and order dated 30th May, 2019, which is at Annexure 11 to the memo of this writ petition.

3. Learned counsel appearing for respondents submits that this writ petition is also covered by the aforesaid decision passed in WP(C) No. 3624/2018 vide judgment and order dated 30th May, 2019 for the same reasons as given in the order dated 30th May, 2019 in WP(C) No. 3624/2018.

4. Keeping in view the aforementioned facts, this writ petition is allowed and the communications dated 29th October, 2015 and 17th December, 2015, which are at Annexure A-3 to the memo of this writ petition, are hereby quashed and set aside. MMTC is directed to proceed in the matter as if the aforesaid two communications dated 29th October, 2015 and 17th December, 2015 of Directorate of Revenue Intelligence are no longer in operation. Further, MMTC shall release the security/bank guarantee amount to the petitioner to the extent it is entitled, in accordance with law forthwith and in any event not later than two weeks from the date of the receipt of copy of the order of this Court.

5. As far as show cause notice is concerned, if no further hearings are contemplated, Adjudication Officer shall proceed to pass an adjudication

