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

\+ **W.P.(C) 8285/2017**

AMIT GOYAL ..... Petitioner

Through: Ms.Anjali J. Manish, Ms.Priyadarshi Manish and Ms.Astha Chetan, Advocates.

versus

THE ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF REVENUE INTELLIGENCE & ORS. ..... Respondents

Through: Mr.Satish Aggawala Senior Standing Counsel with Mr. Akshay Saxena, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

O R D E R

% **06.08.2019**

C.M.No.35526/2018 (for recall of order dated 02.08.2018)

1. This application seeks exemption from paying the cost of Rs.50,000/, which was imposed by this Court on the Respondents by an order dated 2nd August, 2018.

2. The affidavit that was required to be filed in terms of the said order was to be filed within one week i.e. by 9th August 2018, failing which a cost of Rs.50,000/- had to be paid. It was made clear that without the payment of such cost, the affidavit would not be accepted.

3. On the Respondent's own showing in the present application, it is seen that the said additional affidavit was prepared only on 16th August, 2018.

From the endorsement on the first page of the said additional affidavit, it is seen that a copy thereof was served on learned counsel for the Petitioner only on 24th August, 2018 and the next date of hearing was 31st August, 2018. It is clear, therefore that the Respondents did not comply even with the time limit imposed by the order dated 2nd August, 2018.

4. There is, therefore, no case made out therefore for a waiver of the cost imposed. The application is dismissed.

W.P.(C) 8285/2017 and C.M.No.10399/2018 (for release of Fire-arms)

5. The development subsequent to the previous hearing is that pursuant to the Show Cause Notice (SCN) No.85/2018 issued to the Petitioner on 26th April, 2018, read with the corrigendum dated 15th June, 2018, an adjudication order has been passed by the Additional Commissioner of Customs, which has confirmed the demand raised in the SCN. It must be recalled that the SCN proceeds on the basis that the Petitioner produced invoices, which during investigation were found to be forged inasmuch as the description of the value as well as quantity of fire arms had been wrongly reflected and were therefore liable to confiscation under the Customs Act 1962.

6. Learned counsel for the Petitioner states that the Petitioner would be filing an appeal against the above adjudication order, contesting the very basis on which the SCN was issued.

7. In view of the above development, it is not possible for this Court at this stage in the present petition to issue any direction for the release of the

firearms that have been confiscated. It would have to await the final orders passed in the adjudication proceedings. The Court permits the Petitioner to raise all the points urged in the present petition, challenging the validity of the seizure of the firearms, before the appellate authority in accordance with law.

8. The writ petition is disposed of in the above terms. The pending application also stands disposed of.

S.MURALIDHAR, J

TALWANT SINGH, J

AUGUST 06, 2019
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