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

Date of decision: 11th December, 2019

+ W.P.(C) 8205/2017

KUNDAN CARE PRODUCTS LTD. Petitioner

Through: Mr. Kishore Kunal and Mr. Pratush
Choudhary, Advs.

versus

UNION OF INDIA & ORS. Respondents

Through: Mr. Manik Logra, CGSC with Mr.
Arjun Dev, Adv. for respondent no. 1
Mr. Amit Bansal, SSC with Mr. Aman
Rewaria and Ms. Vipasha Mishra,
Advs. for respondent nos. 4 and 5

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE C.HARI SHANKAR

ORDER

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11.12.2019

D.N. PATEL, CHIEF JUSTICE (ORAL)

CM Appl. No. 50489/2019 (condonation of delay)

1. This application has been preferred for condonation of delay of five days in preferring the review petition in WP(C) No. 8205/2017, which was disposed of finally by this Court vide order dated 15th October, 2019.

2. Looking to the reasons stated in this application, there are reasonable reasons for condonation of delay. We, therefore, condone the delay in preferring the review petition.

3. In view of the aforesaid facts, this application is allowed and disposed of.

Review Petition no. 485/2019 in WP(C) No. 8205/2017

1. This review petition seeks review of the judgment, dated 15th October, 2019, passed by this Bench in a batch of five writ petitions, of which the present writ petition, WP(C) No. 8205/2017 is one. In the said batch of five writ petitions, another writ petition of the present petitioner, namely, WP(C) No. 7839/2017 was also listed.
2. The disputes, in the five writ petitions, revolved around Notifications 24/2015-2020 and 25/2015-2020, dated 25th August, 2017, issued by the Director General of Foreign Trade (DGFT) and Public Notice No. 20/201-2020, dated 25th August, 2017 and the applicability of the said Notifications and Public Notice to the gold coins imported by the petitioner.
3. We have, in our judgment, held that the aforesaid Notifications 24/2015-2020 and 25/2015-2020, dated 25th August, 2017, were, in fact, gazetted only at 10:47 p.m. on 28th August, 2017 and, would, come to effect only at that point of time. As the imports of gold coins had been effected by the various petitioners prior thereto, we have held that the said imports could not be subjected to the rigour of Notifications 24/2015-2020 and 25/2015-2020, dated 25th August, 2017, and Public Notice No. 20/2015-2020 dated 25th August, 2017.
4. On the ground that the imports of the gold coins by them had not been effected in accordance with the aforesaid Notifications 24/2015-2020 and 25/2015-2020, dated 25th August, 2017, Show Cause Notices, dated 8th September, 2017, were issued to the petitioners, proposing confiscation of the gold coins and imposition of penalty.

5. *Vide* our judgment under review, we quashed the impugned Notification 24/2015-2020 and 25/2015-2020, dated 25th August, 2017. We held that Notifications 24/2015-2020 and 25/2015-2020, dated 25th August, 2017, and Public Notice 20/2015-2020, also dated 25th August, 2017, would not apply to the coins imported by the various petitioners, as the said gold coins had left the Republic of Korea on 25th August, 2017.

6. Under the impression that the Show Cause Notice, proposing confiscation of gold coins and imposing of penalty, issued on 8th September, 2017, had been challenged only by the petitioner in WP(C) No. 8667/2017 (Jindal Dyechem Industries (P) Ltd) we quashed the said Show Cause Notice. It was also observed, by us that, as the other two petitioners, namely, the present review petitioner M/s. Kundan Care Products Ltd. and M/s. M.D. Overseas Ltd. had not impugned the Show Cause Notices, dated 8th September, 2017 issued to them, we were not in a position to quash the Show Cause Notice in their cases.

7. By the present review petition, M/s. Kundan Care Products Ltd. has pointed out that in WP (C) No. 8205/2017, which was one of the five writ petitions decided by our aforesaid judgment, the Show Cause Notice, dated 8th September, 2017, issued to it, had, in fact, been challenged, and that, in observing that there was no challenge to the said Show Cause Notice, an error has crept into our judgment.

8. The confusion appears to have arisen owing to the challenging by the petitioner of Notifications 24/2015-2020 and 25/2015-2020, dated 25th August, 2017, and Public Notice 20/2015-2020, also dated 25th August, 2017, *vide* one writ petition, i.e., WP(C) 7839/2017, and the Show Cause Notice, issued in terms of the said notifications and Public Notice, *vide* the

present writ petition, i.e., WP (C) 8205/2017. It was owing to this duplication of proceedings that this Court, under the impression that the Show Cause Notice dated 8th September, 2017 was not challenged, expressed its inability to quash the same.

9. As it happens, however, the Show Cause Notice dated 8th September, 2017, issued to the petitioner has, in fact, been challenged by the petitioner *vide* WP(C) No. 8205/2017, in which the present Review Petition has been filed. As such to maintain parity with the relief granted to M/s. Mink Tradecom Pvt. Ltd., it would be apposite that the Show Cause Notice dated 8th September, 2017 issued to the petitioner, be also quashed.

10. Mr. Amit Bansal, learned Senior Standing Counsel appearing for the Custom Authorities, very fairly does not oppose the prayer and acknowledges that, in fact, Show Cause Notice dated 8th September, 2017 has been challenged by the petitioner as well, in the present WP (C) 8205/2017.

11. In view thereof, the Show Cause Notice dated 8th September, 2017, issued to the petitioner, is quashed and set aside.

12. The review petition is allowed accordingly.

CHIEF JUSTICE

C.HARI SHANKAR, J.

DECEMBER 11, 2019

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