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

\+ W.P.(C) 3715/2020 and CM APPL. 13309/2020

M/S SHRI KRISHNA AGENCIES ..... Petitioner

Through: Mr. Prem Ranjan Kumar, Advocate

versus

THE ASSISTANT COMMISSIONER OF CENTRAL EXCISE (RANGE-92) ..... Respondent

Through: Mr. Harpreet Singh, Advocate

CORAM:
HON'BLE MS. JUSTICE HIMA KOHLI
HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD

<u>O R D E R</u>

% 24.06.2020

<u>HEARD THROUGH VIDEO CONFERENCING</u>

1. The petitioner is aggrieved by the complete inaction on the part of the respondent/Commissioner of Central Excise, post issuance of a Discharge Certificate dated 11.03.2020, whereafter the respondent was expected to have defreezed its Saving Bank Account No.34601014275517, maintained with erstwhile Bank of Rajasthan, now merged with ICICI Bank, Vikas Puri Branch with converted Saving Bank Account No.664301427517 and withdraw its lien on LIC Policy No.330573064 issued by the Branch office at Naraina, New Delhi.

2. Learned counsel for the petitioner submits that the petitioner is engaged in the business of manufacture and export of fabric and was availing CENVAT Credit facilities for the goods manufactured and exported

by it. In the year 2005, the office of the respondent commenced an enquiry regarding the invoices on the basis of which the petitioner/firm had taken CENVAT Credit. Thereafter, a notice to show cause dated 26.07.2007 was issued to the petitioner/firm, calling upon it to explain why CENVAT Credit of Rs.1,74,10,417/- should not be denied to it and further, demanding a sum of Rs.1,71,05,157/- from the petitioner towards export clearances from their CENVAT Credit account, as recovery.

3. Vide order dated 22.10.2008, the Adjudicating Officer confirmed the demand and denied CENVAT Credit of Rs.1,74,10,417/- to the petitioner and also confirmed recovery of Rs.1,71,05,157/- as Central Excise duty. Besides the above amount, some penalties were also imposed on the petitioner. Aggrieved by the said order, the petitioner filed a statutory appeal, which was dismissed on account of failure to make pre-deposit.

4. Sometime in February, 2019, when the Government of India floated a scheme called, Sabka Vishwas Scheme, 2019, to resolve all disputes relating to the erstwhile Service Tax and Central Excise Act, which is now subsumed under the GST, the petitioner applied under the said Scheme. After verifying its application, the Designated Committee called upon the petitioner to settle the dispute for a sum of Rs.1,02,63,094.20. The said amount was accepted by the petitioner and deposited with the respondent. Thereafter, the Designated Committee issued a Discharge Certificate dated 11.03.2020, in full and final settlement of the tax dues. The petitioner had expected that the respondent would defreeze its bank account frozen on 26.05.2010 and release its lien on the LIC policy created in the year 2013, in due course.

5. After waiting for over three months, the petitioner has approached this Court with a grievance that the respondent has failed to take appropriate action of defreezing its Saving Bank Account and releasing its lien on the LIC policy in question.

6. Issue notice.

7. Mr. Harpreet Singh, learned counsel for the respondent accepts notice and informs this Court that the file of the petitioner has been put up to the Competent Authority and the same is under process. However, he is unable to inform this Court as to when was the file put up before the Competent Authority and how much more time would it take to defreeze the petitioner's Saving Bank account and release the lien on its LIC policy particularly when more than three months have already expired after issuance of the Discharge Certificate.

8. It is therefore deemed appropriate to dispose of the present petition with directions issued to the respondent to clear the file of the petitioner within three working days reckoned from today and defreeze its Saving Bank Account No. 664301427517 with ICICI Bank, Vikas Puri Branch and withdraw its lien on the LIC Policy No.330573064. If the grievance of the petitioner still survives, it shall be entitled to approach this Court for appropriate relief.

9. The petition is disposed of alongwith the pending application.

HIMA KOHLI, J

SUBRAMONIUM PRASAD, J

JUNE 24, 2020/rkb