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

+ **W.P.(C) 3750/2020**

SIDWAL REFRIGERATION INDUSTRIES PRIVATE LIMITED

..... Petitioner

Through Mr.Sanjeev Mahajan and Mr.Bharat
Berawal, Advs.

versus

UNION OF INDIA & ORS.

..... Respondents

Through Mr.Asheesh Jain, CGSC

CORAM:

HON'BLE MR. JUSTICE NAVIN CHAWLA

ORDER

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13.07.2020

1. This hearing has been held by video conferencing.
2. This petition has been filed by the petitioner challenging the orders dated 15.07.2016, 02.08.2019 and 11.12.2019 passed by the respondent nos.3 and 4.
3. As far as the order dated 15.07.2016 is concerned, the petitioner had filed an Appeal challenging the same before the respondent no.2 under the provisions of the Foreign Trade (Development & Regulation) Act, 1992, however, it is the grievance of the petitioner that the said Appeal was not taken up for consideration. In the meantime, there being new policy circulars, the petitioner again applied for the refund of the Terminal Excise Duty, which has been rejected by the Impugned Orders dated 02.08.2019 and 11.12.2019.
4. The learned counsel for the respondents submits that after the last date

of hearing, by a letter dated 03.07.2020, the petitioner has been called for a hearing in the Appeal filed by the petitioner against the order dated 15.07.2016 on 17.07.2020. He further submits that in this hearing the petitioner shall be entitled to urge all grounds as have been raised in the present petition as well.

5. In view of the above submissions, the present petition is disposed of directing the respondents to pass an order on the Appeal filed by the petitioner within a period of six weeks from today. In such hearing, all grounds urged by the petitioner in the present Writ Petition shall be considered. As the learned counsel for the petitioner has submitted that the present petition challenges the subsequent orders dated 02.08.2019 and 11.12.2019 which were not a part of the Appeal filed earlier by the petitioner, the present petition shall be considered as an Appeal of the petitioner against the said orders as well.

6. Needless to say, if the petitioner is aggrieved of the decision of the respondents, it shall be open to the petitioner to challenge the same in accordance with the law.

7. The petition is disposed of with the above directions. There shall be no order as to cost.

NAVIN CHAWLA, J

JULY 13, 2020/Arya