

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CWP-13508-2020

Date of decision: 09.11.2021

M/s Posco International Corporation

.... Petitioner

Versus

Union of India and another

... Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE PANKAJ JAIN**

**Present: Mr. Vikrant Kackria, Advocate
for the petitioner.**

**Mr. Sunish Bindlish, Senior Standing Counsel,
for the respondents.**

(Through Video Conferencing)

AJAY TEWARI, J (ORAL)

By this writ petition, the petitioner is claiming that the name of the petitioner-firm was changed on 14.03.2016, but the notification regarding the same was issued only in the year 2019 and during that period, the petitioner was denying the benefit of the Anti Dumping Duty on account of the fact that the name was not correctly reflected. The precise contention is that once the notifications regarding change of name were issued by the Government itself, though ought to relate back to the date of change of name.

Its further contention that the DGTR has issued findings in its favour. The petitioner has moved representation (Annexure P-12) including one related to the Central Board of Indirect Taxes and Customs dated 19.11.2019, but no response has been made so far.

We put it to Mr. Bindlish, Senior Standing Counsel for the respondents, whether at least the Central Board should not have considered and decided the representation, he could not able to give us any sufficient reason why the Central Board should not decide the representation in accordance with law.

In the circumstances, we dispose of this writ petition at this stage, with a direction to the Central Board of Indirect Tax & Customs (CBIC)-respondent No.2 to decide the representation dated 19.11.2019 within the period of one month from the date of receipt of certified copy of this order, by passing a speaking order in accordance with law.

(AJAY TEWARI)
JUDGE

(PANKAJ JAIN)
JUDGE

09.11.2021
Dinesh

Whether speaking/reasoned : Yes/No

Whether Reportable : Yes/No