

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

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WRIT PETITION NO.9395 OF 2021

Laxmi Organics Industries Limited

.. Petitioner

Versus

Union of India & Ors.

.. Respondents

Mr.Abhishek a. Rastogi a/w Mr.Mahir Chablani and Ms.Kanika Sharma
i/by Khaitan & Co. for the petitioner.

Mr.Jitendra B. Mishra for the respondents.

**CORAM : R.D. DHANUKA AND
N.R. BORKAR, JJ.**

**DATE : 24th January 2022
(Through Video Conferencing)**

P.C.:-

. Rule. Mr.Mishra, learned counsel for the respondents waives service. By consent of parties, petition is heard finally.

2. By this petition filed under Article 226 of the Constitution of India, the petitioner prayed for a writ of mandamus seeking a direction that the term “excisable goods” in Entry 107 of the Notification No.50/2017-Customs dated 30th June 2017 to include “taxable goods subject to tax under GST laws” and for other reliefs.

3. Mr.Rastogi, learned counsel for the petitioner tenders a copy of the compilation of several documents including the copy of the summons dated 11th February 2021, Demand Draft in the sum of Rs.3.5 crores deposited by his client, copy of the letter dated 15th March 2021 issued by the Deputy Director, DRI, copy of the summons dated

7th January 2022 and a copy of the reply dated 11th January 2022 submitted by the petitioner in response to the summons dated 7th January 2022.

4. It is the case of the petitioner that the respondents have already recovered a sum of Rs.3.5 crores by adopting coercive measures after issuance of the summons dated 11th February 2021.

5. Learned counsel seeks liberty to impugn the validity of the summons annexed to the said compilation of documents and also to implead the Directorate of Revenue Intelligence who have issued summons against the petitioners under Section 108 of the Customs act, 1962.

6. Mr.Mishra, learned counsel for the respondents states that though the summons were issued on 11th February 2021, the petitioner did not bother to implead the Directorate of Revenue Intelligence as party respondent and to impugn the summons issued by the said authority. He submits that till date, no coercive steps is taken against the petitioner by the respondents.

7. Leave to amend is granted to impugn the summons annexed to the compilation of documents and other documents forming part of the said compilation. Leave to amend is also granted to implead the Directorate of Revenue Intelligence, Zonal Unit, Bangalore as party respondents to this petition. Amendment to be carried out within one week from today. Amendment shall also be carried out in the copies supplied to the respondents simultaneously. Since the petitioners do not

propose to make any additional averments, re-verification of the petition is dispensed with.

8. Mr.Rastogi, learned counsel for the petitioner states that his client would appear before the Directorate of Revenue Intelligence, Zonal Unit, Bangalore in response to the summons dated 11th February 2021 issued to Shri Sunil Gupta, Shri Dinesh Patil and in response to the summons dated 7th January 2022 issued to Shri Kamal Sharma on 10th February 2022 at 11.00 a.m. He further agrees to co-operate with the authority at the time of recording statement or submitting documents. Statements are accepted.

9. The Directorate of Revenue Intelligence shall not take any coercive steps against the petitioner during the course of recording the statement as aforesaid. If the Directorate of Revenue Intelligence proposes to take any coercive steps, the same shall not be adopted without giving 7 days' clear notice to the petitioner. If any such notice is issued by the Directorate of Revenue Intelligence, the petitioner would be at liberty to file appropriate proceedings.

10. Writ petition is disposed of in aforesaid terms. Rule is made absolute accordingly. This Court has not expressed any views on merits of the matter. Contentions of both the parties are kept open. No order as to costs. Parties to act on the authenticated copy of this order.

N.R. BORKAR, J.

R.D. DHANUKA, J.