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* IN THE HIGH COURT OF DELHI AT NEW DELHI

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Decision delivered on: 26.09.2022+ W.P.(C) 8664/2022

CENTRAL ELECTRONICS LIMITEDPetitioner

Through: Mr Jeevesh Mehta and Mr Nihit
Dalmia, Advs.

versus

UNION OF INDIA & ORS.Respondents

Through: Ms Ritu Reniwal, Adv. for R-1.
Mr Aditya Singla, Sr. Standing
Counsel with Mr Adhishwar Suri and
Ms Neha Tyagi, Advs. for R-2 & 3.**CORAM:****HON'BLE MR. JUSTICE RAJIV SHAKDHER****HON'BLE MS. JUSTICE TARA VITASTA GANJU**

[Physical Court hearing/ Hybrid hearing (as per request)]

RAJIV SHAKDHER, J. (ORAL):

1. On 29.08.2022, after hearing the counsel for the parties, the following had been recorded:

"1. The issue concerning interest is still outstanding.

1.1 We had closed the writ petition on 02.06.2022, based on the statement made on behalf of respondent nos. 2 and 3, that the Order-in-Appeal dated 19.08.2013 directing refund would be given effect to, within three weeks.

1.1 Thereafter, the matter has been listed on two occasions for compliance i.e., on 15.07.2022 and 20.07.2022.

2. To be noted, while the principal amount has been refunded, interest has not been paid.

3. Since there is no resolution concerning the aspect involving interest, which is one of the prayers made in the writ petition, we



give liberty to the petitioner to move Court for the recall of the order directing the closure of the petition.

3.1. Once an appropriate application is filed, necessary orders will be passed, in the said application.

4. The concerned officer shall remain physically present, on the next date of hearing.

5. In the meanwhile, Mr Aditya Singla, who appears on behalf of respondent nos.2 and 3, will place a note before us, supported by an affidavit of a senior officer, as to the officers involved, who did not give effect to the Order-in-Appeal dated 19.08.2013, all this while.

5.1. The note will also indicate, whether the said officers are still in service.

6. Accordingly, list the matter on 26.09.2022.”

2. Mr Saroj Kumar Bahera, Additional Commissioner of Customs (Import) is present in Court.

3. The aforesaid extract would show, that the petitioner before us, having been granted refund of the principal amount, seeks payment of interest.

4. What is not disputed, is that after the Order-in-Appeal dated 19.08.2013 was passed by the Commissioner of Customs (Appeals), the petitioner made its first request for assessment on 05.09.2013.

4.1 The verification process, it appears, took several years.

5. Mr Aditya Singla, who appears on behalf of respondent nos. 2 and 3, says that the verification stood completed in and about 2016.

6. It is not disputed by Mr Singla, that even the principal amount was refunded only on 12.08.2022.

7. There is, to our minds, no explanation as to why the verification took three years.



7.1 There is also no explanation, as to why even after verification, the principal amount was refunded only six years thereafter i.e., on 12.08.2022.

8. In these circumstances, we are of the view that it would be both just and fair, if interest is paid to the petitioner, by the respondents, at the rate of 6% (simple) per annum, from 05.12.2013 i.e., after expiry of three months from the date when the petitioner made a request for reassessment. Thus, the interest will run from 05.12.2013 till 12.08.2022, when the principal amount was refunded.

8.1. It is ordered accordingly.

9. The writ petition is disposed of in the aforesaid terms.

10. Needless to state, the interest amount will be remitted to the petitioner, within the next four weeks.

(RAJIV SHAKDHER)
JUDGE

(TARA VITASTA GANJU)
JUDGE

SEPTEMBER 26, 2022

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