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

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Decision delivered on: 02.11.2022

+ **W.P.(C) 15156/2022 & CM Nos.46878-79/2022**

M/S PRENDA CREATIONS PVT. LTD

..... Petitioner

Through: Mr Tarun Gulati, Sr. Adv. with Mr
Saurabh Kapoor, Mr Puneet Agarwal,
Ms Hemlata Rawat, Mr Chetan
Kumar Shukla, Mr Rishabh Mishra
and Mr Kumar Sharma, Advs.

versus

CENTRAL BOARD OF INDIRECT TAXES
AND CUSTOMS & ORS.

..... Respondents

Through: Mr Aditya Singla, Sr. Standing
Counsel with Ms Neha Tyagi and Ms
Karnika Dubey, Advs. for R-1 & 5.
Mr Piyush Beriwal, Advs. for R-2, 3
& 4.
Mr Harpreet Singh, Sr. Standing
Counsel with Ms Suhani Mathur and
Mr Jatin Kumar Gaur, Advs. for R-6.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE TARA VITASTA GANJU

[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J. (ORAL):

CM No.46878/2022

1. Allowed, subject to just exceptions.

**W.P.(C)No.15156/2022 & CM No.46879/2022 [Application filed on
behalf of the petitioner seeking interim relief]**

2. Mr Tarun Gulati, learned senior counsel, on instructions, says that the only direction that he seeks from the court is with regard to the disposal of the petitioner's representation dated 17.10.2022 addressed *inter alia*, to the Chairperson, Central Board of Excise & Customs [In short, "CBEC"].

3. The record shows that the petitioner claims to have imported "dry dates". Broadly, the grievance that the petitioner has articulated is that the subject consignments are being examined for alleged misdeclaration by more than one agency, causing delay and detriment to its interests.

4. Mr Gulati says that, at the moment, the subject consignments are being examined by both respondent nos.5 and 6. Therefore, what the petitioner seeks is a direction from the CBEC which would result in the appointment of one agency for examination of the subject goods so that a decision is taken one way or the other, obviating the possibility of delay on account of multiple agencies performing the same job.

4.1. Mr Gulati's submits that this problem is compounded when the subject goods are perishable, as is the case in the present matter.

5. We may note that, at least at this juncture, it is the stand of the official respondents that although the subject goods have been described by the petitioner as "dry dates", they are, in fact, "black pepper" and "areca nuts".

6. At this point in time, we do not wish to make any observations with regard to the merits of the matter, since the relief claimed in the petition is confined to what is indicated hereinabove.

7. Issue notice to the respondents.

7.1. Mr Aditya Singla accepts notice on behalf of respondent nos.1 and 5, while Mr Piyush Beriwal accepts notice on behalf of respondent nos.2 to 4. Likewise, Mr Harpreet Singh accepts notice on behalf of respondent no.6.

8. We have asked the counsels for the official respondents whether the writ petition can be disposed of at this stage itself, with a direction to CBEC to dispose of the aforementioned representation.

8.1. Counsels for the official respondents say that the writ petition can be disposed of at this stage, with the intended direction, as indicated hereinabove.

9. Accordingly, the writ petition is disposed of with a direction to the CBEC to consider the aforementioned representation as expeditiously as possible, though, not later than 10 days from today.

9.1. CBEC will pass a speaking order, a copy of which will be furnished to the petitioner.

10. Furthermore, in case an application is moved for de-stuffing the containers, the same shall be decided as expeditiously as possible, since the petitioner claims that the delay is rendering the subject consignments economically unviable.

11 Resultantly, the pending application shall stand closed.

12. The parties will act based on the digitally signed copy of the order.

(RAJIV SHAKDHER)
JUDGE

(TARA VITASTA GANJU)
JUDGE

NOVEMBER 2, 2022/aj

Click here to check corrigendum, if any