

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

CWP-15223-2023

Date of decision: 27.07.2023

Hero Electric Vehicles Pvt. Ltd.

.....Petitioner

Versus

Union of India and others

....Respondents

**CORAM:HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA**

Present: Mr. Prakash Shah, Advocate,
and Mr. Naveen Bindal, Advocate,
for the petitioner.

Mr. Sourabh Goel, Senior Standing Counsel,
for the respondents.

Ritu Bahri, J.

Petitioner is seeking quashing of the show cause notice dated 23.09.2022 (Annexure P-1) issued by the Commissioner of Customs (Punjab, Himachal Pradesh and Chandigarh), Ludhiana.

Pursuant to the show cause notice dated 23.09.2022 (Annexure P-1), petitioner submitted its reply dated 14.02.2023 (Annexure P-9) to the respondent-authorities. Grievance of the petitioner is that after filing this reply, no procedure has been followed and no steps have been taken by the respondents to finalize the proceedings on the said show cause notice.

Learned counsel for the petitioner states that he has enough material to show that the petitioner had not imported the entire e-bikes/e-scooters, rather it has imported only parts thereof. He refers to Section 28 (9) (b) of the Customs Act, 1962, which prescribed for deciding the notice

A perusal of Section 28 (9) (b) of the aforesaid Act shows that with respect to the cases falling under sub Section (4), the proceedings have to be completed within one year from the date of notice. However, the period can be extended for six months or one year in respect of cases which falls under sub clause (b), in case, the proper officer has been prevented from determining the amount of duty.

In the present case, since the petitioner has filed reply on 14.02.2023 (Annexure P-9), this petition, at this stage, is disposed of by giving direction to the respondents to complete the proceedings by passing a final order on the show cause notice dated 23.09.2022 (Annexure P-1) within a period of four months from today expeditiously, in accordance with law as per Section 28 (9) (b) of the Act.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

27.07.2023
ajp

Whether speaking/reasoned: Yes/No
Whether reportable : Yes/No