

IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-9280-2024 (O&M)
Date of Decision: 27.08.2024

M/S VENUS APPARELS AND OTHERSPetitioners

V/s.

*PRINCIPAL COMMISSIONER OF CUSTOMS, INLAND CONTAINER
DEPOT, TUGHLAKABAD (EXPORT), NEW DELHI AND ANOTHER*

.....Respondents

CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA.
HON'BLE MR. JUSTICE SANJAY VASHISTH.

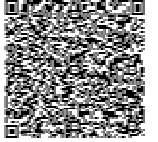
Present Mr. Deepak Gupta, Advocate for the petitioners.

 Mr. Sourabh Goel, Senior Standing Counsel, CBIC,
 with Ms. Anju Bansal and Ms. Geetika Sharma, Advocates,
 for the respondents.

SANJEEV PRAKASH SHARMA, J. (Oral)

1. This matter comes up for hearing on applications bearing No. CM-13177-CWP-2024 and CM-13178-CWP-2024 filed by the petitioner for placing on record order dated 05.08.2024 (Annexure A-1) passed by this Court and for disposal of this Writ Petition in terms of order dated 05.08.2024.
2. In view of the oral request of the learned counsel for the parties, main Writ Petition, which is fixed for hearing on 10.09.2024, is taken on board today itself.
3. Admittedly, the issue raised in the present Writ Petition is identical as in CWP-4520-2024 titled as Asia Exports and Others Vs. Union of India and Others, decided by this Court on 05.08.2024, wherein we held as under:-

“4. *It is also noticed that in similar matters relating to Union of India vs. Ragav International, in one of SLP(C)*



No.24022 of 2023, which was preferred with regard to the belated notices, wherein, the show cause notices had been set-aside by the Gujarat High Court. The Supreme Court vide order dated 19.10.2023, observed as under:-

“Delay in filing the special leave petition is condoned. Having heard learned counsel for the petitioners and learned Counsel for the respondent(s)-caveator, we find that this special leave petition arises out of Special Civil Application No.7165 of 2021 wherein, the period of assessment was 2011-2015. In respect of the said period, the dates of issuance of the show cause notices are 16.03.2021, 01.04.2021, 01.04.2021 and 25.05.2021 which means that the show cause notices were issued 6 to 10 years thereafter. There is no explanation whatsoever for the delay in issuance of notices to the respondents-herein.

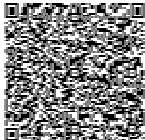
In the circumstances, a challenge made to the show cause notices before the High Court was successful inasmuch as the action of the respondent authority was held to be belated and hit by delay and latches. Consequently, the show cause notices were quashed. We do not think that the impugned order would call for any interference in this case.

Hence, the special leave petition is dismissed on the basis of delay and latches.

Pending application(s), if any, shall also stand disposed of.”

5. We, accordingly, allow the present writ petition and set-aside the show cause notice dated 01.04.2021 as well as the proceedings initiated on the basis of said show cause notice.”

4. The order was passed following the judgment passed by the Hon’ble Supreme Court for the same company from the State of Gujarat.



5. In the present case, the issue raised being identical to CWP-4520-2024, would therefore, not required to be decided separately as the said issue is no more *res integra*.

6. In view of the above observation, the reply is not required to be filed and accordingly, we allow this Writ Petition in the terms of the order dated 05.08.2024 passed in CWP-4520-2024.

7. All pending application stands dismissed accordingly.

[SANJEEV PRAKASH SHARMA]
JUDGE

[SANJAY VASHISTH]
JUDGE

August 27, 2024
Ess Kay

Whether speaking / reasoned	:	Yes	/	No
Whether Reportable	:	Yes	/	No