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

% *Date of Decision:26.07.2024*

\+ **W.P.(C) 4958/2024 & CM No.20298/2024**

M/S. GRAHIL ENTERPRISES LLP .....**Petitioner**

Through: Mr. Priyadarshi Manish, Mrs. Anjali Jha Manish & Ms. Tania Sharma, Advs.

Versus

UNION OF INDIA & ORS. .....**Respondents**

Through: Mr. Jivesh Kumar Tiwari, Mr. Ratan Prakash & Ms. Samiksha, Advs. for UOI.
Mr. Harpreet Singh & Ms. Suhani Mathur, Advs. for R-2 to 6.
Mr. Rajeev Aggarwal & Mr. Shubham Goel, Advs. for R-7.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE SACHIN DATTA

VIBHU BAKHRU, J. *(Oral)*

1. The petitioner has filed the present petition, *inter alia,* praying as under:

> "(a) Issue a writ order or direction in the nature of certiorari to quash the alert (copy not supplied) issued by the NCTC against the Petitioner company as the same is not supported by any statutory of provision of Customs Act, 1962 or the guideline for the execution of the same; and/or
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> (b) Issue a writ order or direction in the nature of certiorari to quash any inquiry proceeding initiated by the Respondent qua the alert (copy not supplied) issued by the NCTC; and/or
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> (c) Issue a writ order or direction in the nature of mandamus and declared the withholding the shipping bill bearing no. 4624648 and 4624649 dated 13.10.2023 and 9604823, 9604824, 9604825, 9604826, 9604827, and 9604828 all

dated 27.04.2023 and shipping bills bearing No. 5405061, 5405062, 5405063 and 5405064 all dated 17.11.2023 and shipping bill bearing No. 5423980 dated 18.11.2023 and consequential action illegal; and/or

(d) Issue a writ order or direction in the nature of mandamus to direct the Respondent to release the export consignment covered against shipping bills bearing no. 4624648 and 4624649 dated 13.10.2023 unconditionally; and/or

(e) Issue a writ order or direction in the nature of mandamus to direct the respondents to release the IGST to the petitioner for amount of Rs. 1,49,69,250.72; and/or

(f) Issue a writ order or direction in the nature of mandamus to direct the Respondents to pay interest @9% to the Petitioner on the amount of refund of IGST of Rs.1,49,69,250.72 from the date of shipping bills upto the date on which the amount of refund is paid to the petitioner; and/or

(g) Issue a writ order or direction in the nature of mandamus to direct the Respondents to grant the duty drawback amounting to Rs.10,66,841/- and RoDTEP of Rs.3,27,555/; and/or"

2. It is apparent from the above that the petitioner, essentially, seeks three types of reliefs. First, is in respect of the alert issued by the concerned authorities against the petitioner. Second, is regarding the provisional release of the consignments covered under specified shipping bills (eight in number). And the third, is regarding processing of the claim for refund of the Integrated Goods and Services Tax (IGST) and duty drawback.

3. Insofar as, the petitioner's grievance regarding the alert is concerned, Mr. Harpreet Singh, learned counsel appearing for respondent nos.2 to 6 states, on instruction, that the alert was issued for the purpose of examining the goods attempted to be exported by the petitioner. He submits that 'alert' is an internal mechanism for scrutinizing the exports. He states that the said goods have since been examined. The investigation report was submitted on 16.07.2024 and the alert is no longer operative.

4. Since it is confirmed by Mr. Harpreet Singh that alert is no longer operative, no further orders are required to be passed in this regard.

5. Insofar as the petitioner's grievance regarding the provisional release of the consignments is concerned, Mr. Harpreet Singh submits that the consignments have been provisionally released and there is now no impediment for the petitioner to export the same.

6. Respondent nos.2 to 6 are bound down to the aforesaid statement that there is no impediment for the petitioner to export the consignments covered under the specified shipping bills.

7. In view of the aforesaid statement, this grievance of the petitioner also stands satisfied and no further order is required to be passed in this regard.

8. Insofar as the petitioner's prayer for directing processing of its refund claim is concerned, Mr. Harpreet Singh states that the same would be processed in accordance with law and if the same is required to be denied, a proper show cause notice would be issued to the petitioner.

9. Accordingly, we direct the respondents to process the petitioner's refund claim and if the same is to be denied, a show cause notice indicating the reasons for the same be issued to the petitioner as expeditiously as possible and preferably within a period of eight weeks from date.

10. The petition is disposed of in the aforesaid terms.

VIBHU BAKHRU, J

SACHIN DATTA, J

JULY 26, 2024

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Click here to check corrigendum, if any