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

\+ W.P.(C) 15561/2023

M/S CHIRAG ENTERPRISES, THROUGH ITS PROPRIETOR .....Petitioner

Through: Mr. Arun Kumar, Adv.

versus

THE COMMISSIONER OF CUSTOMS & ORS. .....Respondent

Through: Mr. Akarsh Srivastava, SSC with Mr. Vaibhav Gupta, Mr. Anand Pandey, Advs. for R-1,2,4
Mr. Harpreet Singh, SSC with Ms. Suhani Mathur, Mr. Jatin Kumar, Advs. for R-2,3.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **09.09.2024**

1. This writ petition has been preferred seeking the following reliefs:-

> "a. Pass a writ(s), order(s) or direction(s) m the nature of mandamus/appropriate writ(s), thereby set-aside/quash the letter dated 28.10.2022 issued by respondents regarding recovery of Govt. dues/interest amount i.e. Rs. 77,55,806/- on custom duty/SAD against the petitioner, thereby further directing to the respondents for wavering of interest imposed by the Commissioner, Central Excise Delhi-IV, Vide Original Order No. 03/RH/ADJ/2005-06 Dated 29.04.2005, passed in proceedings of notice to show cause bearing No. C. No. VIII/6/ICD/PPG/PREV /CHIRAG/ 151/99/6724 dated 08.06.1999, issued by the Commissioner of Custom, ICD, Tughlakabad, Delhi, in the name of the petitioner, in the interest of justice & equity;
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> b. Pass such other or further order (s) as this Hon'ble Court may deem fit and proper in the circumstances of the case."

2. As is manifest from the record, pursuant to the adjudication

proceedings which were initiated under the Customs Act, 1962, the petitioner suffered an Order-in-Original dated 29 April 2005. That order came to be affirmed by the Customs Excise and Service Tax Appellate Tribunal ["**CESTAT**"] in terms of its final judgment dated 31 July 2009.

3. Aggrieved by the aforesaid, the petitioner had approached this Court by way of CUSAA No. 5/2010 which suffered an identical fate and came to be dismissed on 05 August 2010. The challenge ultimately attained finality consequent to the Supreme Court dismissing Special Leave Petition (Civil) No. 3244/2011 on 28 February 2011.

4. It is thereafter that the petitioner appears to have made a representation for its liabilities to be recomputed.

5. In light of the facts which we have had an occasion to notice hereinabove, it is ex facie apparent that the relief as claimed is thoroughly misconceived.

6. The petition is consequently dismissed.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

SEPTEMBER 9, 2024 /*neha*