



2025:DHC:464



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* **IN THE HIGH COURT OF DELHI AT NEW DELHI***Date of Decision: 22.01.2025*+ **W.P.(C) 4895/2020**

M/S DAKSH OVERSEAS INC. & ANR.

.....Petitioners

Through: Mr. Prem Ranjan Kumar, Adv.

versus

THE PRINCIPLE COMMISSIONER OF CUSTOMS (IMPORT) &
ANR.RespondentsThrough: Ms. Anushree Narain, Sr. SC with
Mr. Ankit Kumar, Adv. for R-1
Mr. Harpreet Singh, Sr. Standing
Counsel with Ms. Suhani Mathur, Mr.
Shivang Chawla, Advs. for R-2**CORAM:****HON'BLE MS. JUSTICE TARA VITASTA GANJU****TARA VITASTA GANJU, J.: (Oral)**

1. The present Petition has been filed on behalf of the Petitioners impugning Order-in-Original No.07/2020/M.K.S/PR.COMMR./ICD/-IMPORT/TKD dated 04.03.2020 passed by Respondent No.1 [hereafter referred to as 'Impugned Order'] for violation of principles of natural justice and to provide all relied upon/non-relied upon documents in relation to Show Cause Notice dated 28.03.2013.
2. The grievance of the Petitioners is that the Impugned Order was passed without providing him the relied upon/non-relied upon documents or giving them the opportunity of being heard and thus principles of natural justice were violated by Respondent No.1.



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2.1 These contentions of the Petitioners are refuted by the learned Counsel for Respondent No.1.

3. A Coordinate Bench of this Court dated 05.08.2020 had stayed the operation of the Impugned Order. The stay has continued since then.

4. Learned Counsel for the Petitioners submits that during the pendency of the proceedings, Respondent No.1 has now provided the relied upon/non-relied upon documents to the Petitioners.

5. Concededly thus the contention of the Petitioner that the principles of natural justice were not followed is correct. Given this position, this Court deems it apposite to pass the following directions:

- (i) The Impugned Order dated 04.03.2020 passed by Respondent No.1 is set aside;
- (ii) The Petitioners and/or his authorized representative will be given an opportunity to be present for a hearing on a date to be mutually decided by the parties;
- (iii) The Petitioners are permitted to produce any additional facts or documents in support of their contentions, at the time of the hearing before the concerned Authority;
- (iv) In the event, if it is deemed necessary, that there is a need for more than one hearing, the Petitioners and Respondent No.1 may mutually schedule such additional hearings amongst themselves as well;
- (v) The Respondent No.1 shall ensure that any additional documents/information needed, are obtained from the Petitioners expeditiously so as not to delay adjudication;



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(vi) Once the hearing in the matter is concluded, the Respondent No.1 shall pass a reasoned Speaking Order within a period of 12 weeks from the date of such hearing;

(vii) The Speaking Order shall be communicated to the Petitioners under acknowledged postal service and e-mail.

6 It clarified that the proceedings shall be conducted *de novo* by the Respondent No.1. All rights and contentions of the parties are left open in this regard.

7. Needless to add, that in the event the Petitioners are aggrieved with the order passed by the Respondent No.1, they are at liberty to appropriate steps in accordance with the law.

8. The present Petition is accordingly disposed of in the aforesaid directions. Pending Application stands closed.

9. The parties shall act based on the digitally signed copy of the order.

TARA VITASTA GANJU, J

JANUARY 22, 2025/jn

Click here to check corrigendum, if any