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

+ **W.P.(C) 10142/2025 & CM APPL. 42198/2025**

M/S PERNOD RICARD INDIA PRIVATE LIMITEDPetitioner
Through: Mr. Dil Jit Singh Ahluwalia and
Mr.Angad Ahluwalia, Advocates.

versus

UNION OF INDIA (THROUGH CHAIRMAN CENTRAL BOARD
OF INDIRECT TAXES AND CUSTOMS) & ANR.Respondents
Through: Mr. Avijit Dikshit, SC.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **17.07.2025**

1. This hearing has been done through hybrid mode.
2. The present writ petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India *inter alia* seeking directions to Respondent No. 2 to decide the Miscellaneous Application No. 2/2024 filed by the Petitioner before the Assistant Commissioner of Customs (Adjudication).
3. The background of the case is that there were three Show Cause Notices (SCNs) issued to the Petitioner company, which is an importer of alcohol. The details of the said SCNs are as under:
 - 1st Show Cause notice dated 27th June, 2022 issued by the Office of Principal Commissioner of Customs, Jawaharlal Nehru Custom House, Raigad;
 - 2nd Show Cause Notice dated 28th November, 2022 issued by ICD, Tughalakabad, New Delhi;



- 3rd Show Cause Notice dated 04th January, 2023 issued by ICD, Dadri.
4. The said SCNs are in respect of determination of the value of the imports by the Petitioner in terms of **Custom Circular No. 5/2016** and Custom Valuation Rules (Determination of Values of Imported Goods) Rules, 2007 (*hereinafter, the CVR*).
5. The case of the Petitioner is that a common adjudicating authority has been appointed, which is located at Tughlakabad, New Delhi for deciding all the three SCNs. It is the stand of the Petitioner that in order to determine the CVR, the value of the lowest importer has to be seen and for the said purpose it requires the entire import data. The Petitioner has thus filed Miscellaneous Application No. 2/2024 in which the prayer of the Petitioner reads as under:

“a. direct the Department to file a statement showing all the imports which have taken place in the period October 2011-December 2020 in respect of comparable goods of Concentrates of Alcoholic Beverages imported by other importers to India from United Kingdom/Scotland at the ports in India containing all full data including name of party to the import, value by unit and total bill of entry-wise, in compliance with the proposition of law settled inter se parties to afford the Noticee a “reasonable” opportunity to show cause, in compliance with the dictates of judicial discipline and basic postulate of natural justice which this Ld. Authority is mandated to follow under Clause 9.3 of Circular No. 05/2016 dated 09.02.2016; and

b. Pass such other order(s) as may be deemed fit and proper in the facts and circumstances of the case”

6. Mr. Dil Jit Singh Ahluwalia, Id. Counsel for the Petitioner relies upon an order of the Bombay High Court dated 15th February, 2023 in **W.P. No. 15989/2022** wherein under similar circumstances, the Bombay High Court



has relegated the parties to the adjudicating authority in terms of the CVR, after recording all the contentions of the parties.

7. Heard. At this stage, the only question that the Court has to consider is whether the application filed by the Petitioner deserves to be adjudicated or not. Admittedly, Miscellaneous Application No. 2/2024 was filed on 16th April, 2024.

8. The question as to whether the data would be liable to be disclosed or not would be governed clearly by the CVR, 2007 and the judicial precedents in this regard. The prayer of the Petitioner, therefore, ought to be considered in terms of the CVR and the judicial precedents but the application cannot be left pending.

9. The data, if made available to the Petitioner, may have a bearing on the final adjudication. Accordingly, it is directed that the adjudicating authority shall hear the Petitioner and pass an order in accordance with law in the Miscellaneous Application No. 2/2024 after considering the procedure prescribed in the CVR Rules 2007. The said order shall be passed on or before 15th September, 2025. The Miscellaneous Application No. 2/2024 shall be heard and disposed of by a reasoned order.

10. The present writ petition is disposed of in above terms. All pending applications are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 17, 2025/MR/ss