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

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**W.P.(C) 8422/2017 & CM APPL. 34688/2017 (stay)**

**CHEMICO SYNTHETICS LIMITED**

..... Petitioner

Through: Mr. Abhishek Rastogi, Ms. Rashmi  
Deshpande, Mr. Ayush A. Mehrotra,  
Mr. Gaurav Sharma and Mr. Tushaar  
Talwar, Advocates.

versus

**UNION OF INDIA & ORS.**

..... Respondents

Through: Mr. Sanjeev Narula, CGSC with Mr.  
Abhishek Ghai, Advocate.

**WITH**

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**W.P.(C) 8423/2017 & CM APPL. 34690/2017 (stay)**

**INDIA GLYCOLS LIMITED**

..... Petitioner

Through: Mr. Abhishek Rastogi, Ms. Rashmi  
Deshpande, Mr. Ayush A. Mehrotra,  
Mr. Gaurav Sharma and Mr. Tushaar  
Talwar, Advocates.

versus

**UNION OF INDIA & ANR.**

..... Respondents

Through: Mr. Sanjeev Narula, CGSC with Mr.  
Abhishek Ghai, Advocate.

**AND**

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**W.P.(C) 8424/2017 & CM APPL. 34692/2017 (stay)**

**SHREE RENUKA SUGARS LIMITED**

..... Petitioner

*W.P.(C) 8422/2017, W.P.(C) 8423/2017 & W.P.(C) 8424/2017*

*Page 1 of 5*

Through: Mr. Abhishek Rastogi, Ms. Rashmi Deshpande, Mr. Ayush A. Mehrotra, Mr. Gaurav Sharma and Mr. Tushaar Talwar, Advocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Vinod Diwakar, Mr. Akshaya Aggarwal and Mr. Sanjay Pal, Advocates.

**CORAM:**  
**JUSTICE S.MURALIDHAR**  
**JUSTICE PRATHIBA M. SINGH**

**ORDER**  
**27.09.2017**

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1. Notice. Mr. Sanjeev Narula, learned Central Government Standing Counsel accepts notice on behalf of the Respondents in W.P.(C) 8422/2017 and W.P.(C) 8423/2017. Mr. Vinod Diwakar, learned counsel, accepts notice on behalf of the Respondents in W.P.(C) 8424/2017.

2. On the oral prayer made by learned counsel for the Petitioner, the Central Board of Excise and Customs ('CBEC') is impleaded as the Respondent No.4 in all writ petitions. The amended memo of parties be filed within two weeks.

3. The prayers in these three petitions are more or less similar. It is to allow the Petitioner to make duty free imports against the Advance Authorization (AA) licenses issued to the Petitioner prior to 1<sup>st</sup> July, 2017 where the period of validity of the licenses remains unexpired.

*W.P.(C) 8422/2017, W.P.(C) 8423/2017 & W.P.(C) 8424/2017*

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4. Learned counsel for the Petitioner draws the attention of the Court to the order dated 11<sup>th</sup> September, 2017 passed by this Court in W.P.(C) No.6534/2017 (*Narendra Plastic Private Limited v. Union of India*) where in the similar circumstances the Court, as an interim measure, permitted the said Petitioner to import the raw material against the AAs issued to it subject to certain conditions.

5. In that view of that matter, as far as these petitions are concerned, the following interim directions are issued.

(i) Each Petitioner will be permitted to clear the consignments of imports constituting inputs for the fulfillment of export orders placed on it prior to 1<sup>st</sup> July 2017 without any additional levies, and subject to the quantity and value as specified in the AA licenses issued to it prior to 1<sup>st</sup> July 2017.

(ii) The above clearance would be subject to (a) verification by the Customs Department that it is in conformity with the quantity and value as mentioned in the Advance Authorization license and (b) ensuring that the extent of credit is available *vis-a-vis* such AA licenses issued prior to 1<sup>st</sup> July 2017.

(iii) The above interim direction is further subject to the Petitioner furnishing an undertaking by way of an affidavit filed in this Court within one week from today to the effect that in the case of the Petitioner ultimately not succeeding in the writ

petition, or failing to fulfill its export obligations, it is liable to pay the entire IGST as was leviable, together with whatever interest as the Court may determine at the time of final disposal of the writ petition.

(iv) The Petitioner will furnish to the Customs Department the entire list of its AAs that are valid as on 1<sup>st</sup> July, 2017 and a list of the export orders placed on the Petitioner prior to 1<sup>st</sup> July, 2017.

(v) It is made clear that the above interim direction will only apply to those imports which are made by the Petitioner for fulfillment of its export orders placed with it prior to 1<sup>st</sup> July, 2017 and not to any export order thereafter.

6. Replies be filed within eight weeks. Rejoinders thereto, if any, be filed before the next date of hearing.

7. Today a separate order has been passed by the Court in an application filed in W.P.(C) 6534/2017 issuing further directions. Accordingly, in these petitions as well, the following further directions are issued.

8. Subject to the counsel for the Petitioner furnishing Mr. Narula the complete list of all the imports against the AAs in question, Mr. Narula will communicate to the respective Customs Commissionerates this order forthwith.

9. A copy of this order will be delivered to the CBEC forthwith for further communication by the CBEC to all the Commissionerates with the clear direction that it should be complied with. Mr. Narula adds here that he will also communicate to the CBEC likewise.

10. List along with W.P.(C) 6534/2017 on 22<sup>nd</sup> February, 2018.

11. Copy of the order be given *Dasti* under the signature of the Court Master.

**S.MURALIDHAR, J**

**PRATHIBA M. SINGH, J**

**SEPTEMBER 27, 2017**

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