

\$~44

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

+ **W.P.(C) 7743/2019**

**RECKITT BENCKISER INDIA PRIVATE
LIMITED**

..... Petitioner

Through: Mr. P. Chidambaram, Senior
Advocate with Mr. R. Jawahar Lal
and Mr. Shyamal Anand, Advocates

versus

**UNION OF INDIA THROUGH: ITS SECRETARY
& ORS.**

..... Respondents

Through: Mr. Asheesh Jain, Central Govt.
Standing Counsel with Mr. Vinay
Mathew Joseph, Advocate for R-1
Mr. Harpreet Singh, Senior Standing
Counsel for R-2 & 3

**CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH**

ORDER
19.07.2019

%

CM APPL. 32130/2019 (Exemption)

1. Allowed, subject to all just exceptions.

W.P.(C) 7743/2019 and CM APPL. 32129/2019 (Stay)

2. Notice. Mr. Asheesh Jain, Central Govt. Standing Counsel accepts notice for Respondent No.1 and Mr. Harpreet Singh, Senior Standing Counsel for Respondents 2 and 3.

3. Replies be filed within three weeks. Rejoinder thereto, if any, be filed by the next date.

4. It is pointed out by Mr. P. Chidambaram, learned Senior Counsel for Petitioner, that the National Anti Profiteering Authority has ordered an inquiry as regards one of the products of the Petitioner i.e. *Dettol HW Liquid Original 900 ml* ('Complained Product'). The grievance of the Petitioner is that the Director General of Anti Profiteering (DGAP) has by the impugned notice dated 8th/9th April, 2019 sought information on all products of the Petitioner. In this context, he has referred to the recent amendment by which Sub-Rule 5 (a) has been inserted after Sub-Rule 4 in Rule 133 of the Central Goods and Service Tax Rules 2017 ('CGST Rules') which contemplates the NAPA, for reasons to be recorded in writing, and that too after receipt of the report of the DGAP on the Complained Product, to require the DGAP to cause 'investigation and inquiry with regard to such other goods or services or both' in accordance with the provisions of the Central Goods and Services Tax Act, 2017 (CGST Act). It is the case of the Petitioner that without there being a report of the DGAP on the complained product followed by an order of NAPA in terms of Rule 133 (5) (a) of the CGST Rules, the DGAP cannot suo motu issue a notice requiring the Petitioner to submit information on all its products which are approximately 3500 in number.

5. It must be noted here that the Petitioner has also challenged the *vires* of Section 171 of the CGST Act and various incidental rules including the newly introduced Rule 133 (5) (a) of the CGST Rules.

6. The Court is of the view that the Petitioner has made out a prima facie case for granted of limited interim relief. It is directed that, till the next date, it will not be required to furnish information to the DGAP pursuant to the impugned notice other than information pertaining to the Complained Product. It is, however, clarified that the NAPA's inquiry as far as the Complained Product is concerned will proceed in accordance with law.

7. List on 22nd August, 2019.

8. Copy of this order be given *dasti* under the signatures of the Court Master.

S. MURALIDHAR, J.

TALWANT SINGH, J.

JULY 19, 2019

PB