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

Date of Decision : 01st June, 2021

\+ W.P.(C) 5617/2021

INTERGLOBE AVIATION LIMITED ..... Petitioner
Through: Ms. Charanya Lakshmikumaran, Mr. B.L. Narasimhan, Mr. Yogendra Aldak and Mr. Kunal Kapoor, Advocates

versus

UNION OF INDIA & ANR. ..... Respondents
Through: Mr. Chetan Sharma, ASG with Mr. Ashish Jain, CGSC, Mr. Vinay Yadav, Mr. Akshay Gadeock, Mr. Amit Gupta, Mr. Sahaj Garg for R-1/UOI
Mr. Satish Kumar, Senior Standing Counsel for R-2

CORAM:
HON'BLE THE CHIEF JUSTICE
HON'BLE MS. JUSTICE JYOTI SINGH

JUDGMENT

Per, Justice D.N. PATEL, The CHIEF JUSTICE (ORAL).

Proceedings have been conducted through video conferencing.

CM APPL. 17504/2021 (Exemption)

Allowed subject to all just exceptions.

Application stands disposed of.

CM APPL. 17505/2021 (Exemption from filing duly affirmed affidavit as well as payment of court fee)

For the reasons stated in the application and in view of the present prevailing situation, the present application is allowed. However, the applicant is directed to file duly signed and affirmed affidavits within a

period of one week and the requisite Court fee within a period of 72 hours from the date of resumption of regular functioning of the Court.

Application is disposed of.

W.P.(C) 5617/2021

1. This petition has been preferred for the following reliefs :

> *"a) issue the writ of mandamus or any other appropriate writ or order or direction in the nature thereof, directing the Respondents to implement the Final Order No. 51226-51571 / 2020 dated 02.11.2020 & Final Order No.50608 – 51022 / 2021 dated 15.01.2021 passed by the Hon'ble CESTAT, New Delhi in respect of all the consignments of the repaired goods imported/to be imported by the Petitioner;*
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> *b) issue the writ of mandamus or any other appropriate writ or order or direction in the nature thereof, directing the Respondent No. 2 to take necessary actions to enable the Petitioner to clear the repaired goods, imported/to be imported into India, without payment of IGST, extending the benefit of exemption Notification No. 45/2017-Cus. dated 30.06.2017;*
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> *c) issue such further orders and other reliefs as the nature and circumstances of the case may require."*

2. Petitioner is a Public Limited Company and a scheduled Airline operator engaged in the business of transportation of passengers and goods by air within and outside India. Before the implementation of Goods and Services Tax Regime, Petitioner was re-importing Aircrafts and spare parts sent outside India for repairs and maintenance and was claiming exemptions from levy of BCD, CBD and SAD under various Notifications. On 01.07.2017, Goods and Services Tax Regime was implemented in India which *inter alia* provided for levy of Integrated Goods and Services Tax

(IGST) on inter-state supplies as well as imports. A Notification bearing No. 50/2017-Cus. was issued by Respondent No.1 on 30.06.2017 providing a list of Goods which were exempted from levy of Customs Duty and IGST. Another Notification No. 45/2017-Cus. was issued on the same date providing the list of Goods exempted from levy of BCD, IGST and Compensation Cess in case of re-import into India.

3. According to the Petitioner, after implementation of GST, the Petitioner cleared the Goods re-imported into India between July 2017 till date by claiming exemptions under the said Notifications. The concerned Authorities allowed exemptions from levy of BCD but refused to do so with respect to IGST on the ground that IGST is leviable on fair cost of repairs and cost of insurance and freight in terms of Serial No. 2 of Notification No. 45/2017-Cus. Though the Petitioner did not agree with the said stand, however, out of commercial sense, it cleared the Goods on payment of IGST, *albeit* under protest.

4. Bills of Entry filed by the Petitioner were challenged before the Commissioner (Appeals). However, vide common orders dated 30.04.2019 (for 349 Bills of Entry) and 22.11.2019 (for 415 Bills of Entry), the appeals were rejected and levy of IGST was upheld. Vide order dated 02.11.2020, appeals with respect to 346 Bills of Entry were allowed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi (hereinafter referred to as 'CESTAT') holding that IGST was not leviable on Goods re-imported into India. In so far as the appeals with respect to 415 Bills of Entry were concerned, the CESTAT vide its order dated 15.01.2021 allowed the appeal holding that IGST was not leviable on the Goods re-imported into India and order of Commissioner (Appeals) was set aside.

5. Petitioner herein seeks appropriate directions to the Respondents to apply the observations and the findings in the final orders of the CESTAT dated 02.11.2020 and 15.01.2021 in respect of all consignments of the repaired Goods imported/to be imported by the Petitioner, to enable the Petitioner to clear the Goods without payment of IGST, thereby extending the benefit of exemption Notification dated 30.06.2017 bearing No. 45/2017-Cus. (Annexure '**2'** to the memo of this writ petition).

6. It is submitted by counsel for the Petitioner that as per the provisions of the Customs Act, 1962 and the Rules enacted thereunder, when the goods are imported, Bills of Entry are to be filed by the Petitioner. These Bills of Entry are to be verified by the officers of the Respondents and looking to the documents which are presented by the importer / Petitioner, the provisions of the Customs Act and Rules made thereunder and also to the Notification issued thereunder, the assessment of the Bill of Entry is to be made by the Respondents.

7. The grievance of the Petitioner is that though the dispute pertaining to levy of IGST on the repaired Goods re-imported into India has been decided in favour of the Petitioner, the Petitioner is still being compelled to clear Goods on payment of IGST, resulting in financial losses. Orders of the CESTAT were brought to the notice of Respondent No. 2 with a request to clear the goods without payment of IGST, but no action has been taken. It is further submitted that it is a settled principle of judicial discipline that the lower Authorities must comply with the orders passed by the higher or Appellate Authorities and the Respondents are thus duty bound to give effect to the orders of the CESTAT. There is a variation in the assessment by the Respondents because different officers are

interpreting the Notifications differently, which is impermissible in law since the issue stands conclusively decided by the CESTAT in both its orders.

8. It is contended that time and again, Petitioner is being compelled to approach the Courts and CESTAT, despite two orders of the CESTAT in its favour. Since November, 2020, Petitioner has filed 541 Bills of Entry on which it has paid IGST, though under protest, to the tune of Rs. 116 Crores approximately, even though the same was not payable. For every Bill of Entry, Petitioner is having to resort to legal remedies under the Customs Act viz. before Commissioner (Appeals) and CESTAT, which is sheer victimization, besides blocking the working capital of the Petitioner resulting in financial loss, which has aggravated on account of Pandemic Covid-19. Respondents are acting in complete ignorance of the orders of CESTAT, particularly paragraphs 47 to 50 wherein it is clearly observed that in the absence of mention of 'Integrated Tax' and 'Compensation Cess' in Column (3) under Serial No. 2 of the exemption Notification, only the basic Custom Duty on the fair cost of repair charges, freight and insurance charges is payable and Integrated Tax and Compensation Cess are wholly exempted. Despite the clear observations and findings of CESTAT, Respondents are not following the direction and granting the requisite exemptions.

9. Despite the order of CESTAT dated 02.11.2020, Petitioner was constrained to approach the CESTAT yet again with respect to 415 Bills of Entry. Separate appeals were preferred, which were also allowed vide order dated 15.01.2021 (Annexure '**4**' to the memo of this writ petition). CESTAT interpreted the same Notification and reiterated its observations

made in the earlier order dated 02.11.2020. Both the orders are binding on the Respondents and there is no reason why the Petitioner should be compelled to approach the Court again and again with respect to each Bill of Entry.

10. In the aforesaid facts, learned counsel for the Petitioner submits that suitable directions be given to the Respondents to follow and abide by the orders of the CESTAT dated 02.11.2020 and 15.01.2021 and grant exemptions to the Petitioner for the subsequent Bills of Entry, without compelling the Petitioner to approach the Courts or other Forums repeatedly.

11. Counsel appearing for the Respondent, *per contra,* submits that general orders cannot be passed by this Court with respect to the assessments for different Bills of Entry filed by the Petitioner. Every Bill of Entry has to be assessed separately and in case the Petitioner is aggrieved by an assessment, it is not remediless and has the remedy of filing a statutory appeal against the assessment order. From the order of the Commissioner (Appeals), remedy of further appeal before the CESTAT, New Delhi, is also available and it is thus not open to the Petitioner to approach this Court directly and the writ petition is not maintainable.

12. We have heard learned counsels for the parties and looked into the facts of the present case.

13. Petitioner is a scheduled Airline operator engaged in the business of transportation of passengers and goods by air. For the said purpose, Petitioner imports aircrafts and it is averred that when the engine / auxiliary power units or other parts develop defects / problems, they are exported for repairs and the repaired parts are thereafter re-imported into India. At the

time of re-import, Bills of Entry are filed which are assessed to Customs Duty and Integrated Tax at the applicable rates. The dispute primarily is with regard to claiming exemption of the Integrated Tax under the Exemption Notification No.45/2017-Cus. dated 30.06.2017. The primordial grievance of the Petitioner is that once the dispute pertaining to levy of IGST of the repaired goods re-imported into India stands decided by two orders of the CESTAT, there is no reason why the benefit of the Exemption Notification be not granted to the Petitioner on further re-imports and the Petitioner should not be subjected to the harassment of approaching the Courts and other Forums for the said purpose.

14. We find merit in the contention of the learned counsel for the Petitioner. CESTAT has passed two orders in favour of the Petitioner clearly holding that the Petitioner is entitled to the Exemption under the Notification, one with respect to 349 Bills of Entry and the other with respect to 415 Bills of Entry. Petitioner made representations dated 15.03.2021 and 01.04.2021 to Respondent No.2 for implementing the orders passed by CESTAT and to allow the Petitioner to clear the re-imported goods without payment of IGST. However, there has been no response from the concerned Respondent. Once the legal issue stands adjudicated between the parties to the *lis*, we find no plausible or justifiable reason for compelling the Petitioner to approach the CESTAT or this Court to claim the benefit of the Exemption Notification for subsequent transactions. In fact, once the illegal action of the Respondents in depriving the Petitioner of the benefit of Exemption has been set aside by the CESTAT and the errors of law stand corrected, the action of the Respondents in once again placing a wrong interpretation on the

Notification is completely unwarranted and certainly a harassment to the Petitioner.

15. The ***National Litigation Policy*** is based on the recognition that Government and its various agencies are the pre-dominant litigants in Courts and Tribunals in the country. Its aim is to transform Government into an *Efficient* and *Responsible* litigant. In its 126th Report on "Government and Public Sector Undertaking Litigation Policy and Strategies", the Law Commission expressed the need of having a Litigation Policy to avoid litigation or to reduce it so as to bring down the load on the judicial system resulting in reduction of expenses on judicial set up.

16. The Ministry of Law and Justice held a 'National Consultation for Strengthening the Judiciary, towards Reducing Pendency and Delays' on 24th and 25th October, 2009 and one of the agenda was the huge pendency in courts. The Resolution presented by the then Minister of Law and Justice in the said Consultation acknowledged the initiative taken by the Government of India to frame a National Litigation Policy (NLP) with a view to ensure that the Central Government acts as a responsible litigant and also urged every State Government to evolve similar policies.

17. To implement the said Resolution, Department of Legal Affairs, formulated a National Litigation Policy in the year 2010 and launched the same on 23rd June, 2010. Its aim is to transform Government into an Efficient and Responsible litigant. This policy was also based on the recognition that it is the responsibility of the Government to protect the rights of citizens, to respect fundamental rights and those in charge of the conduct of Government litigation should never forget this basic principle.

18. Justice VR Krishna Iyer's concurring opinion in the Hon'ble

Supreme Court's decision in ***Dilbagh Rai Jarry v. Union of India, (1974) 3 SCC 554 [Para 25]*** cited with approval a judgment of the Kerala High Court in ***P.P. Abubacker v. Union of India, AIR 1972 Ker 103***, wherein the Kerala High Court observed as under*:*

> *"The State, under the Constitution, undertakes economic activities in a vast and widening public sector it inevitably gets involved in disputes with private individuals. But it must be remembered that the State is no ordinary party trying to win a case against one of its own citizens by hook or by crook; for* ***the State's interest is to meet honest claims, vindicate a substantial defence and never to score a technical point or overreach a weaker party to avoid a just liability or secure an unfair advantage, simply because legal devices provide such an opportunity. The State is a virtuous litigant and looks with unconcern on immoral forensic successes so that if on the merits the case is weak, Government shows a willingness to settle the dispute regardless of prestige and other lesser motivations which move private parties to fight in court. ……"***
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> *(Emphasis supplied)*

20. The Hon'ble Supreme Court in case of ***State of Punjab v. Geeta Iron & Brass Works Ltd., (1978) 1 SCC 68 at page 69 [Para 4]*** observed as under :-

> *"…….We like to emphasise that Governments must be made accountable by Parliamentary social audit for wasteful litigative expenditure inflicted on the community by inaction…….. A litigative policy for the State involves settlement of governmental disputes with citizens in a sense of conciliation rather than in a fighting mood. Indeed, it should be a directive on the part of the State to empower its law officer to take steps to compose disputes rather than continue them in Court. We are constrained to make these observations because much of the litigation in which*

Governments are involved adds to the case load accumulation in Courts for which there is public criticism. …

(Emphasis supplied)

21. In the above context, it would be useful to refer to passages from the judgement of the Hon'ble Supreme Court in ***CIT v. S.R.M.B. Dairy Farming (P) Ltd., (2018) 13 SCC 239*** wherein the Hon'ble Supreme Court gave its imprimatur to the judgement of the Karnataka High Court in ***CIT vs. Ranka & Ranka, 2011 SCC OnLine Kar 3982 [para 27]*** as under:

> *"9. The Bench considered the issuance of the Circular in the conspectus of the National Litigation Policy Document released. The said Policy Document which has been extracted in the judgment for its reliance has been reproduced hereinunder: (CIT vs. Ranka & Ranka, 2011 SCC OnLine Kar 3982 para 27)*
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> ***"Introduction***
> *Whereas at the National Consultation for Strengthening the Judiciary Toward Reducing Pendency and Delays held on 24-10-2009/25-10-2009, the Union Minister for Law and Justice, presented resolutions which were adopted by the entire conference unanimously.*
>
> *And wherein the said resolution acknowledged the initiative undertaken by the Government of India to frame the National Litigation Policy with a view to ensure conduct of responsible litigation by the Central Government and urges every State Government to evolve similar policies.*
>
> ***The National Litigation Policy is as follows:***
> ***The Vision/Mission***
> *1. The National Litigation Policy is based on the recognition that the Government and its various agencies are the predominant litigants in courts and Tribunals in the country. Its aim is to transform the Government into an efficient and responsible litigant. This policy is also based on the recognition that it is the responsibility of the Government to protect the rights of citizens, to respect fundamental rights and those in charge of the conduct*

of the Government litigation should never forget this basic principle.

"Efficient litigant" means
(i) Focusing on the core issues involved in the litigation and addressing them squarely.
(ii) Managing and conducting litigation in a cohesive, co-ordinated and time-bound manner.
(iii) Ensuring that good cases are won and bad cases are not needlessly persevered with.
(iv) A litigant who is represented by competent and sensitive legal persons: competent in their skills and sensitive to the facts that the Government is not, an ordinary litigant and that a litigation does not have to be won at any cost.

"Responsible litigant" means
(i) That litigation will not be resorted to for the sake of litigating.
(ii) That false pleas and technical points will not be taken and shall be discouraged.
(iii) Ensuring that the correct facts and all relevant documents will be placed before the court.
(iv) That nothing will be suppressed from the court and there will be no attempt to mislead any court or tribunal.

2. The Government must cease to be a compulsive litigant. The philosophy that matters should be left to the courts for ultimate decision has to be discarded. The easy approach, "Let the court decide" must be eschewed and condemned.

3. The purpose underlying this Policy is also to reduce the Government litigation in courts so that valuable court time would be spent in resolving other pending cases so as to achieve the goal in the National Legal Mission to reduce the average pendency time from 15 years to 3 years. Litigators on behalf of the Government have to keep in mind the principles incorporated in the National Mission for Judicial Reforms which includes identifying bottlenecks which the Government and its agencies may be concerned with and also removing unnecessary Government cases. Prioritisation in litigation has to be achieved with particular emphasis on welfare legislation, social reform,

weaker sections and senior citizens and other categories requiring assistance must be given utmost priority.

In respect of filing of appeals in revenue matters it is stated as under:

(G) Appeals in revenue matters will not be filed:

(a) if the stakes are not high and are less than that amount to be fixed by the Revenue Authorities;

(b) if the matter is covered by a series of judgments of the Tribunal or of the High Court which have held the field and which have not been challenged in the Supreme Court;

(c) where the assessee has acted in accordance with long-standing industry practice;

(d) merely because of change of opinion on the part of the jurisdictional officers.

Review of pending cases

(A) All pending cases involving the Government will be reviewed. This due diligence process shall involve drawing upon statistics of all pending matters which shall be provided for by all Government departments (including public sector undertakings). The Office of the Attorney General and the Solicitor General shall also be responsible for reviewing all pending cases and filtering frivolous and vexatious matters from the meritorious ones.

(B) Cases will be grouped and categorised. The practice of grouping should be introduced whereby cases should be assigned a particular number of identity according to the subject and statute involved. In fact, further sub-grouping will also be attempted. To facilitate this process, standard forms must be devised which lawyers have to fill up at the time of filing of cases. Panels will be set up to implement categorisation, review such cases to identify cases which can be withdrawn. These include cases which are covered by decisions of courts and cases which are found without merit withdrawn. This must be done in a time-bound fashion."

(Emphasis supplied)

22. From the conspectus of the judgments above, it is clear that the aim of the Policy is to transform the Government into an efficient and responsible litigant. "Efficient litigant" means ensuring that good cases are won and bad cases are not needlessly persevered. Litigation should not be resorted to for the sake of litigating. Government must cease to be a compulsive litigant. The Hon'ble Supreme Court has been repeatedly affirming that the propensity of Government Departments and Public Authorities to keep litigating is one of the reasons for docket explosion. Mindful of the said factor and the rising litigation, Government has framed the National Litigation Policy to ensure that pendency of cases is brought down and only meaningful issues are brought before the Court.

23. The Hon'ble Supreme Court in ***National Co-operative Development Corporation Versus Commissioner of Income Tax, Delhi-V, 2020 SCC OnLine SC 733***, in its Postscript Note 1, observed that a certificate for dismissal is obtained from the highest court so that a quietus could be put to the matter in the Government Departments. Relevant paras of the judgement are as under:

> *"**Postscript 1:***
>
> *1.* *…..*
>
> *xxx* *xxx* *xxx*
>
> *xxx* *xxx* *xxx*
>
> *4. The Central Government and the State authorities have been repeatedly emphasising that they have evolved a litigation policy. Our experience is that it is observed more in breach. The approach is one of bringing everything to the highest level before this Court, so that there is no responsibility in the decision-making process – an unfortunate situation which creates unnecessary burden on the judicial system. This aspect has also been commented*

upon in a judgment of this Court in Union of India v. Pirthwi Singh, albeit between the Government and the private parties, where the question of law had been settled and yet the appeal was filed only to invite a dismissal. The object appears to be that a certificate for dismissal is obtained from the highest court so that a quietus could be put to the matter in the Government Departments. Undoubtedly, this is complete wastage of judicial time and in various orders of this Court it has been categorized as "certificate cases", i.e., the purpose of which is only to obtain this certificate of dismissal.

5. The 126th Law Commission of India Report titled 'Government and Public Sector Undertaking Litigation Policy and Strategies' debated the Government versus Government matters which weighed heavily on the time of the Courts as well as the public exchequer. This was as far back as in 1988. It was only in the year 2010 that the National Litigation Policy (for short 'NLP') was formulated with the aim of reducing litigation and making the Government an efficient and responsible litigant. Five (5) years later it reportedly saw a revision to increase its efficacy, but it has hardly made an impact. In the year 2018, the Central Government gave its approval towards strengthening the resolution of commercial disputes of Central Public Sector Enterprises (for short 'CPSEs')/Port Trusts inter se, as well as between CPSEs and other Government Departments/Organisations. The aim was and is to put in place a mechanism within the Government for promoting a speedy resolution of disputes of this kind, however it excluded disputes relating to Railways, Income Tax, Customs and Excise Departments. It has now been made applicable to all disputes other than those related to taxation matters. This was pursuant to an order passed in The Commissioner of Income Tax (Exemptions) v. National Interest Exchange of India by a bench of which one of us (Sanjay Kishan Kaul, J.) was a part."

24. Useful it would be to refer to a Circular/Instruction dated 20.10.2010 issued by Central Board of Excise and Customs, Department of Revenue regarding Implementation of "National Litigation Policy" which reads as under:

> ***"Sub:- Reduction of Government litigations - providing monetary limits for filing appeals by the Department before CESTAT and High Courts - Regarding***
>
> *The National Litigation Policy formulated by the Government of India aims to reduce Government litigation so that the Government ceases to be a compulsive litigant. The purpose underlying this Policy is to ensure that valuable time of the Courts is spent in resolving pending cases and in bringing down the average pendency time in the Courts. To achieve this, the Government should become an "efficient" and "responsible" litigant.*
>
> *2. Accordingly the Policy lays down, inter alia, that in Revenue matters appeal shall not be filed if the amount involved is not very high and is less than the monetary limit fixed by the Revenue authorities. It also states that appeals shall not be filed if the matter is covered by a series of judgments of the Tribunal and the High Courts which have held the field and have not been challenged in the Supreme Court. The Policy also lays down that no appeal shall be filed where the assessee has acted in accordance with the long standing practice and also merely because of change of opinion on the part of the jurisdictional officers."*
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> *(Emphasis supplied)*

25. Relevant would it be to take note of another Circular/Instruction dated 24.05.2011 issued by the Central Board of Direct Taxes, Department

of Revenue regarding Implementation of National Litigation Policy, which reads as under:

> *"The Government has formulated the National Litigation Policy 2010, for conduct of litigation on its behalf. The policy declares:*
>
> > *"Government must cease to be a compulsive litigant. The philosophy that matters should be left to the courts for ultimate decision has to be discarded. The easy approach, 'let the court decide', must be eschewed and condemned.""*

26. In view of the judgements of the Hon'ble Supreme Court and the Government's own Policies to reduce litigation, it is imperative that the Respondents keep in mind that if on similar facts or legal issues, decisions have already been rendered by the competent Courts or Tribunals, they must be followed by the Respondents in subsequent matters. It is unfair on the part of the respondents to relegate the citizens unnecessarily into litigation once the matter is covered by a judicial/quasi-judicial order. Relegating a party to approach Courts or Tribunals, again and again, for interpretation of provisions of any Act or Rules or Notifications, which stand interpreted in earlier judgements is not only victimisation to the litigant but also wastage of judicial time. Moreover, the judgments which are not stayed or overruled by the higher Forums are binding on the respondents and ought to be followed wherever applicable in the facts of a given case.

27. This principle would apply with a greater vigour in the present case where the Respondents have not preferred an appeal against the earlier two decisions of the CESTAT. There is no justifiable reason for the

Respondents to have compelled the Petitioner to file the present writ petition and in fact the Respondents should have on their own volition applied the judgements of the CESTAT to the subsequent Bills of Entry filed by the Petitioner. It would be a travesty of justice if despite two orders of CESTAT, each time a fresh Bill of Entry comes up for assessment by the Department, the concerned officer would attempt to give its own subjective interpretation to the Exemption Notification. Judgements are not mere **ornaments** and are meant to be followed in letter and spirit.

27. The argument of the counsel for Respondent No. 2 that for every Bill of Entry, Petitioner must prefer an appeal before the Commissioner (Appeals), if aggrieved by an assessment, is an argument that runs counter to the National Litigation Policy of the Union of India. We disagree with and disapprove of this argument of the learned counsel for Respondent No.2. If the facts are similar and there is a binding judgment in existence, it is bound to be followed by the officers of the Respondents. Even if officers of the Respondents keep changing, decision making process must be consistent and in accordance with binding judgements rendered by competent Courts or Tribunals. Consistency is the virtue of the adjudicating Authority.

28. In view of the aforesaid, we hereby direct the concerned Respondent Authority to decide the representations preferred by the Petitioner, which are Annexures A-5, A-6, A-7 and A-8, appended to the present writ petition, in accordance with law, rules, regulations and Government Policies and with due deference to the decisions rendered by the CESTAT, New Delhi dated 02.11.2020 (Annexure **A-3** to the memo of this writ petition) as well as decision rendered by the CESTAT, New Delhi dated

15.01.2021 (Annexure **A-4** to the memo of this writ petition). The representations shall be disposed as expeditiously as possible and practicable.

29. With these observations, the writ petition is disposed of.

CHIEF JUSTICE

JYOTI SINGH, J

JUNE 01, 2021
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