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

% *Decided on: 29th January, 2021*

+ W.P.(C) 1107/2021

M/S SHINE INDUSTRIES, THROUGH: ITS ATTORNEY

HOLDER SH. NIPUN GOYAL Petitioner

Through: Mr.Akhil Krishan Maggu, Adv.

Versus

COMMISSIONER OF CUSTOMS (EXPORT), INLAND

CONTAINER DEPOT, TUGHLAKABAD, NEW DELHI & ORS.

..... Respondent

Through: Mr.Harpreet Singh, Sr.Standing

Counsel with Ms.Suhani Mathur, Adv.

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MS. JUSTICE JYOTI SINGH

JUDGMENT

: **D.N.PATEL, Chief Justice (Oral)**

C.M.No.3071/2021 (exemptions)

Allowed, subject to all just exceptions.

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1. This writ petition has been preferred with the following prayers:-

“(i) *Issue a writ of mandamus order direction thereby directing the respondents to release the suspended drawback of the petitioner covered under the shipping bill nos.6633485, 6632874, 6632901, 6632867, 6632866 and 6632883 dated 09.06.2017;*

(iv) *Pass any other order(s) which this Hon'ble Court may deem fit and proper in the interest of justice.”*

2. Learned counsel for the petitioner submits that show cause notice dated 20th December, 2017 issued by the respondents has been stayed by a learned Single Judge of this Court vide order dated 21st December, 2020 in

W.P.(C)No.10837/2020. He further submits that suffice it would be for the disposal of this writ petition, if a suitable direction is issued to the concerned respondent authorities to decide the claim of the petitioner for release of the suspended drawback covered under the shipping bills No.6633485, 6632874, 6632901, 6632867, 6632866 and 6632883 dated 9th June, 2017, in accordance with law as expeditiously as possible and practicable.

3. Having heard learned counsels for the parties and looking to the averments made in the memo of this writ petition, it appears that the allegations against the petitioner are that it had exported certain goods against the shipping bills, provisionally, which were found to be sub-standard and highly overvalued for fraudulent availment of drawback at a higher rate. Show cause notice was accordingly issued to the petitioner.

4. We accordingly deem it fit to dispose of the present petition with a direction to the concerned respondent authorities to decide the claim of the petitioner with respect to the suspended drawback covered under the shipping bill numbers, mentioned in the prayer clause of the writ petition, as extracted above, in accordance with law, Rules, Regulations and Government Policies applicable to the facts of the case and on the basis of the evidence on record, after giving adequate opportunity of being heard to the concerned parties, as expeditiously as possible and practicable.

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

CHIEF JUSTICE

JYOTI SINGH, J

JANUARY 29, 2021

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