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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 210/2025

ARTEX TEXTILE PVT LTD

.....Petitioner

Through: Mr. Prem Ranjan Kumar, Adv.

versus

THE ASSISTANT COMMISSIONER OF CUSTOMS (REFUND) &
ANR.

.....Respondents

Through: Mr. Harpreet Singh, Senior Standing
Counsel with Ms. Suhani Mathur and
Mr. Shivang Chawla, Adv.
(M: 98112 53531)

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE DHARMESH SHARMA

ORDER

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09.01.2025

1. This hearing has been done through hybrid mode.

CM APPL. 945/2025 (For exemption)

2. Allowed, subject to all just exceptions. The application is disposed of.

W.P.(C) 210/2025

3. The present petition has been filed on behalf of the Petitioner-Artex Textile Pvt. Ltd. under Article 226 of the Constitution of India seeking issuance of a direction to the Respondents to sanction the full refund claim of the Petitioner in compliance of the order dated 11th September, 2017.

4. The grievance in this writ petition is that the refund which was directed vide order dated 11th September 2017 has only been partially complied with by the Department. The said order directed refund as under:-

“ORDER

I sanction the refund claim of Rs. 1,65,40,754/- to M/s Artex Textile Pvt. Ltd., out of this Rs. 50,29,483/- will be paid through RTGS in cash and rest of Rs. 1,1511,271/-



will be credited in License.”

5. Ld. Counsel for the Petitioner submits that insofar as the cash payment is concerned, the same was received by the Petitioner but the licence which was to be re-credited has not been re-credited. Reliance is placed upon letter dated 3rd September 2024, as per which, the Customs has taken the position that the re-crediting of the licence would have to be done by the Directorate General of Foreign Trade ('DGFT'), if no appeal is pending.
6. In view thereof, issue notice to the DGFT who shall file an affidavit as to why re-crediting has not been done.
7. Notice be also served upon the ld. Counsel for the DGFT. Let a reply be filed in four weeks.
8. If the Customs Department also wants to file a reply, they may do so within a period of four weeks.
9. List before the Joint Registrar on 19th February, 2025.
10. List before the Court on 27th March, 2025.

PRATHIBA M. SINGH, J.

DHARMESH SHARMA, J.

JANUARY 9, 2025

sp/rks