



\$~8

\*

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

+ CUSAA 1/2021

M/S VISAKHA WIRE ROPES LTD ..... Appellant

Through: Mr. Anil Kaushik, Mr.  
Rajat Rana & Ms. Anju  
Kaushik, Advs.

versus

COMMISSIONER OF CUSTOMS ICD

PATPARGANJ

..... Respondent

Through: Mr. Harpreet Singh, SSC  
with Mr. Arunesh Sharma,  
Ms. Suhani Mathur & Mr.  
Jatin Kumar Gaur, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**

**HON'BLE MR. JUSTICE AMIT MAHAJAN**

**ORDER**

**27.04.2023**

%

1. The appellant has filed the present appeal impugning a final order dated 09.01.2020 passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi (hereafter '**the Tribunal**') *inter alia* dismissing the appeal filed by the appellant against an order-in-original dated 06.07.2018. The appellant claims to be a *bona fide* purchaser of the DEPB License and is aggrieved as the benefits of the same have been denied to the appellant. It is the appellant's case that it had, before purchasing the licenses, verified the same from the portal of the DGFT and had done everything that was required of a purchaser of such a license.

2. Although, the appellant has projected several questions, the following three questions arise for consideration of this Court: -



2.1 Whether a *bona fide* purchaser of the DEPB License can be denied the benefits on the ground that the licenses have been procured by the original exporter by misrepresentation and by playing a fraud on the concerned authorities;

2.2 Whether the Tribunal has erred in finding that the appellant had failed to take all precautions and conduct the necessary due diligence required of a person purchasing the DEPB License for *bona fide* export;

2.3 Whether the Tribunal was justified in proceeding on the basis that the appellant had acted in association with the three persons (Paresh Daftary, Jyoti Biswas and Prabir Ghosh) in not only forging export documents but TRAs (Telegraphic Release Advice) in connivance with the officials of the Telephone Department.

3. The learned counsels appearing for the parties shall file the compilation of all authorities relied upon by them before the next date of hearing.

4. List on 17.08.2023.

**VIBHU BAKHRU, J**

**AMIT MAHAJAN, J**

**APRIL 27, 2023**

**Ch**