$~56 & 57

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

\+ W.P.(C) 2817/2024 & CM APPL. 13347/2024

MS HLPL GLOBAL LOGISTICS PVT LTD ..... Petitioner

Through: Mr. Ashish Parashar and Mr. Ajay Kumar, Advocates.

versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF REVENUE INTELLIGENCE AND ORS ..... Respondent

Through: Mr. Anurag Ojha, Senior Standing Counsel with Mr. Subham Kumar, Advocate for DRI.
Mr. Akash Vajpai, SPC with Ms. Shweta Shandilya, Advocate for UOI.

AND

\+ W.P.(C) 2825/2024 & CM APPL. 13349/2024

MS HLPL GLOBAL LOGISTICS PVT LTD ..... Petitioner

Through: Mr. Ashish Parashar and Mr. Ajay Kumar, Advocates.

versus

ADDITIONAL DIRECTOR GENERAL DIRECTORATE OF REVENUE INTELLIGENCE AND ORS ..... Respondent

Through: Mr. Anurag Ojha, Senior Standing Counsel with Mr. Subham Kumar, Advocate for DRI.
Mr. Akash Vajpai, SPC with Ms. Shweta Shandilya, Advocate for UOI.

CORAM:
HON'BLE MR. JUSTICE SANJEEV SACHDEVA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% 04.03.2024

1. Learned counsel for petitioner submits that in terms of Section 28 (9)

of the Customs Act, any notice issued in respect of cases falling under sub-section (4) has to be disposed of and the duty determined within a maximum period of one year from the date of notice. He submits that the said period can be extended by a further period of one year at the most. As per the petitioner, several notices were issued commencing from 16.11.2017 and the last notice was issued on 05.01.2018. He submits that period of two years having elapsed, the respondents are precluded from conducting further proceedings on the Show Cause Notices.

2. Issue notice. Notice is accepted by learned counsel for respondents, who submits that since the notice was issued prior to 29.03.2018, the unamended provisions of Section 28 would apply to the present case and from Section 28 (9), which mandates a period of one year in respect of cases falling under sub-section (4) the words "*where it possible to do so*" have been omitted. He submits that on case-to-case basis, it would have to be determined as to why the notice was not adjudicated. He accordingly prays for time to file reply. Let the same be filed within six weeks.

3. List on 09.07.2024, the date already fixed. In the meantime, the adjudicating authority shall continue with the hearing of the Show Cause Notice, however, no final order shall be passed till the next date of hearing.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MARCH 4, 2024/NA