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

+ W.P.(C) 6317/2017 & CM APPLs. 7954/2020, 29698/2020

MARVEL VINYLs LIMITED

..... Petitioner

Through: Mrs. Anjali J. Manish, Mr. Priyadarshi Manish & Mr. Ritaj Kacker, Advocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Anil Dabas, Advocate for R-1/UOI.

Mr. Harpreet Singh, Senior Standing Counsel with Ms. Suhani Mathur, Advocate for DRI.

+ W.P.(C) 6327/2017 & CM APPLs. 7953/2020, 29737/2020

SHIV POLYMERS

..... Petitioner

Through: Mrs. Anjali J. Manish, Mr. Priyadarshi Manish & Mr. Ritaj Kacker, Advocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Anil Dabas, Advocate for R-1/UOI.

Mr. Harpreet Singh, Senior Standing Counsel with Ms. Suhani Mathur, Advocate for DRI.

+ W.P.(C) 6375/2017 & CM APPLs. 7951/2020, 29695/2020

AKSHAT PLASTICS PVT. LTD

..... Petitioner

Through: Mrs. Anjali J. Manish, Mr. Priyadarshi Manish & Mr. Ritaj Kacker, Advocates.

versus

W.P.(C) 6317/2017 & other connected matters

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UNION OF INDIA & ORS. Respondents
Through: Mr. Anil Dabas, Advocate for
R-1/UOI.
Mr. Harpreet Singh, Senior Standing Counsel with
Ms.Suhani Mathur, Advocate for DRI.

+ W.P.(C) 6538/2017 & CM APPLs. 7955/2020, 29860/2020

COSMIC CONSUMER GOODS PVT. LTD Petitioner
Through: Mrs. Anjali J. Manish, Mr.Priyadarshi
Manish & Mr. Ritaj Kacker, Advocates.

versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Anil Dabas, Advocate for
R-1/UOI.
Mr. Harpreet Singh, Senior Standing Counsel with
Ms.Suhani Mathur, Advocate for DRI.

+ W.P.(C) 6540/2017 & CM APPLs. 7952/2020, 29696/2020

MANISH VINYLs PVT. LTD Petitioner
Through: Mrs. Anjali J. Manish, Mr.Priyadarshi
Manish & Mr. Ritaj Kacker, Advocates.

versus

UNION OF INDIA & ORS. Respondents
Through: Mr. Anil Dabas, Advocate for
R-1/UOI.
Mr. Harpreet Singh, Senior Standing Counsel with
Ms.Suhani Mathur, Advocate for DRI.

+ W.P.(C) 2345/2019 & CM APPLs.31744/2020, 31872/2020

MARVEL VINYLs LIMITED Petitioner

W.P.(C) 6317/2017 & other connected matters

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Through: Mrs. Anjali J. Manish, Mr. Priyadarshi Manish & Mr. Ritaj Kacker, Advocates.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Anil Dabas, Advocate for R-1/UOI.

Mr. Harpreet Singh, Senior Standing Counsel with Ms. Suhani Mathur, Advocate for DRI.

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE PRATEEK JALAN

ORDER

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08.12.2020

The proceedings in the matter have been conducted through video conferencing.

CM APPLs.31744/2020 & 31872/2020 (both the applications are for intervention) in W.P.(C) 2345/2019

These applications have been preferred by the applicants, who are original noticees No.1, 3, 5, 6 and 7 in the Show Cause Notice dated 14.12.2018, for joining as petitioners in W.P.(C) 2345/2019.

Looking to the facts and circumstances of the case, we hereby allow these applicants to join as petitioners in W.P.(C) 2345/2019.

M/s Swastik Polymers, M/s Cosmic Consumer Goods Pvt. Ltd., M/s Manish Vinyls Pvt. Ltd. and M/s Bright Infosoft Pvt. Ltd. who are original noticees No.1, 5, 6 and 7 respectively are impleaded as petitioners No.2, 3, 4 and 5 respectively. M/s Akshat Plastics Pvt. Ltd. who is original noticee No.3 in the Show Cause Notice dated 14.12.2018 is impleaded as petitioner W.P.(C) 6317/2017 & other connected matters

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No.6.

Accordingly, these applications are allowed and disposed of.

Learned counsel for the petitioners will file the amended memo of parties within two weeks from today.

W.P.(C) 6317/2017 & CM APPL. 7954/2020 (for clarification of order dated 25.07.2017) **& CM APPL. 29698/2020** (early hearing)

W.P.(C) 6327/2017 & CM APPL. 7953/2020 (for clarification of order dated 25.07.2017) **& CM APPL.29737/2020** (early hearing)

W.P.(C) 6375/2017 & CM APPL. 7951/2020 2020 (for clarification of order dated 26.07.2017) **& CM APPL.29695/2020** (early hearing)

W.P.(C) 6538/2017 & CM APPL. 7955/2020 (for clarification of order dated 31.07.2017) **& CM APPL.29860/2020** (early hearing)

W.P.(C) 6540/2017 & CM APPL. 7952/2020 (for clarification of order dated 31.07.2017) **& CM APPL.29696/2020** (early hearing)

W.P.(C) 2345/2019

We have already passed an order dated 21.05.2019 in W.P.(C) 2345/2019, whereby status quo has been ordered with respect to the Show Cause Notice dated 14.12.2018. This interim order has been absolute vide further order dated 20.02.2020.

This status quo order will also be extended to the original noticees No.1, 3, 5, 6 and 7 in Show Cause Notice dated 14.12.2018, and now arrayed as petitioner Nos.2, 3, 4, 5 & 6 in W.P.(C) 2345/2019.

So far as the period of limitation is concerned, looking to the facts and circumstances of the case, the provisions of the Customs Act, 1962 are attracted. As per the provisions of Section 28(9A) of the Act, the period of

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limitation will not run so far as adjudication of the Show Cause Notice dated 14.12.2018 is concerned on account of the status quo granted by this Court. This position is accepted by learned counsel for all the parties before us.

In view of the aforesaid facts, the applications for early hearing preferred by the Department bearing CM No.29698/2020 in W.P.(C) 6317/2017, CM No.29737/2020 in W.P.(C) 6327/2017, CM No.29695/2020 in W.P.(C) 6375/2017, CM No.29860/2020 in W.P.(C) 6538/2017 and CM No.29696/2020 in W.P.(C) 6540/2017 are disposed of, because of the fact that now the limitation for adjudication of the aforesaid Show Cause Notice against any of the parties will not run in view of the provisions of Section 28(9A) of the Customs Act, 1962.

In view of the above, the applications bearing CM No.7954/2020 in W.P.(C) 6317/2017, CM No.7953/2020 in W.P.(C) 6327/2017, CM No.7951/2020 in W.P.(C) 6375/2017, CM No.7955/2020 in W.P.(C) 6538/2017 and CM No.7952/2020 in W.P.(C) 6540/2017 preferred by the Department for clarification are also disposed of.

List these writ petitions on 29.01.2021.

CHIEF JUSTICE

PRATEEK JALAN, J

DECEMBER 8, 2020

ns

W.P.(C) 6317/2017 & other connected matters

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