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

+ **W.P.(C) 2265/2020 & CM APPL. 3071/2022**

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.....Petitioner

Through: Mr. A.K. Thakur, Mr. Rishi Raj, Mr.
Sujeet Kumar and Mr. Ninthem
Oinam, Advs.

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Ms. Amrita Prakash, CGSC with Mr.
Vishal Ashwani Mehta, Adv. for UOI.
Mr. Jatin Kumar Gaur, Adv. for Mr.
Harpreet Singh, Sr. Standing Counsel.

CORAM:

HON'BLE MR. JUSTICE AMIT SHARMA

ORDER

19.12.2025

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1. This hearing has been done through hybrid mode.
2. Learned counsel for the respondent seeks to place on record the affidavit in respect of instructions, as noted in the order dated 28.11.2025.
3. Learned counsel for the petitioner also draws the attention of this court to the order passed by the competent authority with respect to the review of reward sanction in the MMTC-PAMP case (Annexure -P1 to the petition) and in particular para **2.2** thereof wherein it has been recorded as under:-

“2.2. Both these companies were subsidiaries of PAMP Holding Mauritius Limited, MKS PAMP Group B.V. And that during the course of investigation, M/s MMTC-PAMP India Pvt. Ltd, New Delhi had admitted their liability and deposited differential duty along with applicable interest and penalty @15 % of the differential duty (w.e.f. 05.03.2012 to 03.04.17) (Diff. duty- Rs.



8,50,30.127/-, Interest- Rs. 2,41,02,968/- and Penalty- Rs. 1.27,54,519/-). And M/s. MMTC-PAMP India Pvt. Ltd., New Delhi availed CENVAT credit CVD amount Rs. 8,25,53,485/- and had utilized the same for discharging their excise obligations.”

4. It is the submission of the learned counsel for the petitioner that the concerned person has already deposited the differential duties alongwith the applicable rate of interest, and therefore, the respondent have to pass the corresponding reward in favour of the petitioner.
5. Let the affidavit be placed on record.
6. List on 28.01.2026.

AMIT SHARMA, J

DECEMBER 19, 2025/nk/ah