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

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

XYZ ..... Petitioner

Through: Mr. Vishwajit Singh, Senior Advocate with Mr. A.K. Thakur, Mr. Rishi Raj, Mr. Sujeet Kumar, Ms. Vibha Bhat and Mr. Suryansh Singh, Advocates.

versus

UNION OF INDIA AND ORS. ..... Respondents

Through: Ms. Amrita Prakash, CGSC for UOI. Mr. Harpreet Singh, Senior Standing Counsel with Ms. Suhani Mathur and Mr. Jatin Gaur, Advocates for R-2 & 3.

CORAM:
HON'BLE DR. JUSTICE SUDHIR KUMAR JAIN

ORDER

% **21.03.2024**

1. The learned Senior Counsel for the petitioner has referred review of reward sanctioned in MMTC-PAMP case and read the Para no. 2.3, which reads as under:-

> **2.3. The Reward Committee meeting in the case was held on 27.03.2018, wherein the committee observed that;**
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> **"M/s. MMTC PAMP India Pvt. Ltd. vide letter dated 16.01.2018 intimated that they have availed CENVAT Credit of CVD amount Rs.8,25,53,485/- and utilized the same for discharging their excise obligations. This effectively means that the credit of the amount of Customs Duty paid by M/s. MMTC PAMP India Pvt. Ltd. has been utilized to pay obligations by the party. Therefore, no additional revenue has**

occurred to the Government in real terms. The only real recovery has been of interest and penalty. Therefore, the Committee decided to consider reward on the basis of penalty deposited i.e. Rs.1,27,54,519/- (no reward is admissible oh the interest amount). The, maximum admissible reward on the basis of penalty amount was Rs.25,50,903/- (20 % of Rs.1,27,54,519/-)".

The Reward Sanctioning, Committee had sanctioned Rs.19 lakh as one time final reward to the informer on 27.03.2019.

2. The learned Senior Counsel for the petitioner also referred the letter dated 21.05.2020 annexed with the rejoinder filed on behalf of the petitioner wherein it was ordered as under:-

Sub. -Application for seeking information under RTI Act, 2005 by Shri Sujeet Kumar-reg.-

Please refer to your online RTI application dated 09/03/2020 vide registration number GSTPK/R/T/20/00012 and subsequently forwarded from the Office of the Chief Commissioner, Central GST, Panchkula Zone under Rule 6(3) of RTI Act, 2005 and received in this office on 09.03.2020.

In this regard, please find enclosed herewith relevant Show Cause Notice C. No V(AE)/MMTC-PAMP/GST-FBD/07/18-19 dated 27.09.2018 issued to M/s MMTC- PAMP India Private Limited and a copy of the subsequent adjudication Order dated 31.01.2020.

It is also been informed that if you are not satisfied with the reply of the undersigned, you may also approach 1st Appellate Authority, Shri M.C. Bhardwaj, Joint Commissioner, GST, Commissionerate, Faridabad at 1st floor, 'D' Block New C.G.O. Complex, NH-IV, Faridabad within 30 days on receipt of this letter.

3. The learned Senior Counsel for the petitioner after referring these two documents stated that the petitioner was awarded reward only on the basis of

amount of Rs.1,27,54,519/- rather the petitioner should have been granted/awarded the reward on the sum total of Rs.1,27,54,519/- and Rs.8,25,53,485/- (which is also appearing to be the penalty imposed upon the assessee). He further stated that reward should have been calculated as per Clause 5.1.1 of the Guidelines for Grant of Reward to Informers and Government Servants, 2015.

4. Mr. Harpreet Singh, the Senior Standing Counsel for the respondents no. 2 and 3 in the light of these submissions seeks time to obtain appropriate instruction regarding the further payment of reward to the petitioner.

5. Let the needful be done within 04 weeks from today.

6. List on 12.07.2024.

7. Copy of this order be given *dasti* to the Senior Standing Counsel for the respondents no. 2 and 3 for doing the needful.

DR. SUDHIR KUMAR JAIN, J

MARCH 21, 2024

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