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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. Ningthem
Qinam, Advocates

versus

UNION OF INDIA AND ORS.

.....Respondents

Through: Ms. Amrita Prakash, CGSC with
Mr. Vishal Ashwani Mehta, Advocate
for R-1/UoI
Mr. Harpreet Singh, Sr. Standing
Counsel with Mr. Jatin Kumar Gaur,
Mr. Suraj Bhan, Mr. Munshir Khan,
Mr. Kunal Sejwal, Mr. Nitish
Chaudhary, Mr. Jagdish Chandra and
Ms. Suhani Mathur, Advocates for
R-2 & 3

CORAM:

HON'BLE DR. JUSTICE SUDHIR KUMAR JAIN

ORDER

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12.07.2024

1. Mr. Harpreet Singh, Senior Standing Counsel for the respondents no.2 and 3 seeks further time to obtain appropriate instructions regarding further payment of reward to the petitioner in terms of order dated 21.03.2024.
2. Let the needful be done within 02 weeks as prayed by the Senior Standing Counsel for the respondents no. 2 and 3.
3. The counsel for the petitioner draws the attention of this court towards the para no. 2 of the order dated 21.03.2024 and stated that in the said para, the letter dated 21.05.2020 was reproduced whereas the last para of the



adjudication order dated 31.01.2020 was required to be reproduced, which is as under:-

Show Cause Notice C.No. V(AE)20/MMTC-PAMP/GST-FBD/07/18-19 dated 27.09.2018 issued to M/s MMTC-PAMP India Pvt. Ltd., Rojka-Meo Industrial Estate, Tehsil Nuh, Distt- Mewat, Haryana-122103

(i) I disallow the CENVAT credit amounting to Rs. 8,25,53,485/- (Eight Crore Twenty Five Lakh Fifty Three Thousand Four Hundred Eighty Five) and order its recovery from M/s MMTC-PAMP India Pvt. Ltd., Rojka-Meo Industrial Estate, Tehsil Nuh, Distt.- Mewat, Haryana-122103 with interest under Section 11A and Section 11AA of the Central Excise Act, 1944 read with Rule 14 of Cenvat Credit Rules, 2004

iii) I impose a penalty of Rs. 8,25,53,485/- (Eight Crore Twenty Five Lakh Fifty Three Thousand Four Hundred Eighty Five) on M/s MMTC PAMP India Pvt. Ltd., Rojka-Meo Industrial Estate, Tehsil Nuh, Distt.- Mewat, Haryana-122103 under Rule 15 of Cenvat Credit Rules, 2004.

4. The following part of the order dated 21.03.2024 is reproduced as under and the above reproduced part be read in place of para no. 2 of the order dated 21.03.2024.

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.

5. The correction is made accordingly.
6. List on 26.09.2024

DR. SUDHIR KUMAR JAIN, J

JULY 12, 2024

N/AK