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

+ W.P.(C) 6429/2024 & CM APPL. 26808/2024 & CM APPL.
26810/2024

SYONA SPA

..... Petitioner

Through: Mr. J.K. Mittal, Ms. Vandana Mittal
and Mr. Mukesh Choudhary,
Advocates

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr. Sahaj Garg, Advocate for
R-1/IOI

CORAM:

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

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08.05.2024

1. Petitioner impugns order-in-original dated 16.01.2024 whereby a Show Cause Notice dated 20.03.2020 has been disposed of and a demand created against the petitioner.
2. Learned counsel for the petitioner submits that the adjudication of the Show Cause Notice is highly belated and the Show Cause Notice stood lapsed, in view of the Section 28 (2-A) of Customs Act, 1962.
3. Learned counsel for the petitioner submits that a batch of matters wherein the said issue is under consideration is pending.
4. Reference is drawn to order dated 15.12.2023 in W.P. (C) No. 16163/2023 titled *City Paper vs IOI & Ors.*

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5. Issue notice. Notice is accepted by learned counsel appearing for the respondents. Learned counsel for the respondents raises a preliminary objection and submits that the petitioner should have availed the alternative remedy of an appeal before the Tribunal.

7. We are unable to *prima facie* accept the contention of learned counsel for the respondents for the reason that the filing of an appeal entails pre deposit of a mandatory amount of 7 ½% of the demand and furthermore since, a batch of matters raising identical issue is already under consideration before this Court, we are of the view that it is not a fit case for relegating the petitioner to the remedy of an appeal at this stage.

8. Consequently, list on 09.07.2024 alongwith W.P (C) 16163/2023 titled *City Paper vs UOI & Ors.* and other batch of matters. In the meantime, no coercive action shall be taken against petitioner till the next date of hearing.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MAY 8, 2024
‘rs’

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