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

+ **W.P.(C) 10763/2020**

M/S DCM NOUVELLE LIMITED

.....Petitioner

Through: Mr. Fanish Kr. Jain, Mr. Shri Harsh
and Mr. Abhishek Shokeen, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Vivek Goyal, Adv. CGSPC and
Mr. Gokul Sharma, Adv. for R-1, 2.
Mr. Nishi Chaudhary, Adv. for R-3
(through v/c)

CORAM:

HON'BLE MR. JUSTICE SACHIN DATTA

ORDER

% **19.02.2026**

CM APPL.74499/2024

1. This is an application filed by the respondent/applicant (Union of India) seeking the following prayers:

“a) Allow the present application and permit the respondent to revision of eligible cost.

b) Allow the respondent to conduct re-JIT for physical verification of petitioner's unit/assets created under TUFs.”

2. In the reply filed on behalf of the petitioner to the application of respondents, it has been submitted as under:

“12 That in reply to para no. 12 of the application it is submitted that the petitioner after the email dated 5/11/2024 had time and again requested the respondent/Union of India to carry out the inspection in respect of the items on the basis of which the impugned demand has been raised. The petitioner vide email dated 14.02.2025 & 25.02.2025 requested the Respondent to carry out reinspection on the open points mentioned in the Annexure to the said emails. The copy of the email dated, 14.02.2025 & 25.02.2025 alongwith the annexure is annexed as ANNEXURE A-1. It is submitted that the Petitioner requested for



inspection on the open points as the TUFS subsidy is already over and there is various changes in the premises of the Petitioner. Therefore, except on the open points the reconsideration of the recommendation of the JIT constituted in 2019 will not be possible.”

3. This Court is inclined to accept the contention on behalf of the petitioner / non-applicant that re-inspection be allowed to be conducted only in respect of the items on the basis of which the impugned demand has been raised. The respondent cannot be permitted to raise any fresh controversy, which has not been previously raised.

4. In the circumstances, let re-inspection be carried out on the ‘open points’ as referred in paragraph 12 of the afore-quoted reply filed on behalf of the petitioner to the present application.

5. Let the same be done within a period of four weeks from today.

6. Let the respondent duly consider the matter in light thereof and if necessary, pass a supplementary order, *inter alia*, for the purpose of revisiting/ reviewing the impugned order dated 19.10.2020, issued by the Office of Textile Commissioner of the respondent no.1.

7. Let the aforesaid exercise be carried out within a period of eight weeks from today.

8. Application stands disposed of.

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9. List on 16.07.2026.

SACHIN DATTA, J

FEBRUARY 19, 2026/cl