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

+ **W.P.(C) 10104/2024**

**M/S SATYAM MARKETING THROUGH ITS PROPRIETOR
SHRI D. B. GUPTA**Petitioner

Through: **Ms. Shikha Sapra, Mr. Ambuj
Bhardwaj, Mr. Vijay Singhal &
Mr. Devdas, Advs.**

versus

**COMMISSIONER OF CUSTOMS (IMPORT)
& ANR.**Respondents

Through: **Mr. Harpreet Singh, SSC with
Ms. Suhani Mathur, Mr.
Balwant Singh, Ms. Deepika
Sharma, Mr. Vinod Kumar, Mr.
Sudhir Kumar & Mr. Sanjeev
Sethi, Avds.**

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **24.07.2024**

CM APPL. 41385/2024 (Exemption)

Allowed, subject to all just exceptions.

This application stands disposed of.

W.P.(C) 10104/2024 & CM APPL. 41384/2024 (Stay)

1. Notice. Since the respondents are duly represented by Mr. Singh, learned counsel, let a reply be filed within a period of ten days from today. The petitioner shall have a week therefrom to file a rejoinder affidavit.

2. As this petition raises issues similar to that which are engaging the attention of this Court in W.P.(C) 16163/2023, let the writ petition



be tagged with the same, to be called on the date fixed i.e. 13.08.2024.

3. Prima facie, we find merit in the challenge as raised by learned counsel appearing for the petitioner, who contends that since the Show Cause Notice [“SCN”] had been issued on 02 December 2013, it cannot possibly be adjudicated today bearing in mind the rigid time frame as raised under Section 28(9) of the Customs Act, 1962 [“Act”].

4. We find that the said position was duly noticed and considered by this Court in **Swatch Group India Pvt. Ltd. vs. Union of India** [(2023) SCC OnLine Del 4938] and **Gautam Spinners vs. Commissioner of Customs** [2023 SCC OnLine Del 4041]. The matter requires consideration.

5. Till the next date of hearing, the respondents shall stand restrained from proceeding further in terms of the impugned SCN dated 02 December 2013.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 24, 2024/kk