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

\+ **W.P.(C) 10973/2022**

K. V. AROMATICS PVT. LTD. ......Petitioner

Through: Mr Karan Sachdev and Mr Agrim Arora, Advocates

versus

UNION OF INDIA ......Respondent

Through: Ms Uma Prasuna Bacho, Advocate for UOI

CORAM:
HON'BLE MR JUSTICE RAJIV SHAKDHER
HON'BLE MS JUSTICE TARA VITASTA GANJU

O R D E R

% **22.07.2022**

[Physical Hearing/Hybrid Hearing (as per request)]

CM APPL. 32038/2022

1. Allowed, subject to the petitioner filing legible copies of annexures, at least three days before the next date of hearing.

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2. The challenge laid in the writ petition is to the order dated 26.02.2021 passed by the Additional Secretary to the Government of India, Department of Revenue, Ministry of Finance [In short "UOI".]

3. The petitioner is aggrieved as duty drawback amounting to Rs.62,70,899/- along with interest has not been remitted.

4. According to the petitioner, the impugned order erroneously interprets Rule 30(8) of the Special Economic Zone Rules, 2006.

5. The record shows that the period involved in the case is 2014-2016.

5.1. It appears to be the petitioner's case that it had sold goods to Utexam Logistics Ltd., Ireland.

5.2. It appears that the goods, in the first instance, were dispatched to the consignees i.e., the consolidators. The consignees/consolidators are two entities by the name of DHL and SPL.

5.3. It is also the petitioner's case that convertible foreign exchange has been received against the exports to Utexam.

6. On the other hand, it appears that the respondent has taken the position that the consideration against the subject goods should have been received from the foreign currency account of the SEZ Units i.e., DHL and SPL.

7. Issue notice.

7.1 Ms Uma Prasuna Bacho accepts notice on behalf of the respondent/revenue.

8. Counter-affidavit will be filed by the respondent/revenue within the next four weeks.

8.1. Rejoinder thereto, if any, be filed before the next date of hearing.

9. Mr Karan Sachdev who appears for the petitioner says that by way of abundant caution, he will also array as a party to the instant proceedings the concerned authority under the Customs Act, 1962.

9.1. Leave in that behalf is granted.

10. At this stage, we are also informed that the issue which obtains in the

instant matter also arises in W.P.(C.) 8237/2018 titled ***K.V. Aromatics Pvt. Ltd. v. Union of India***, which is listed on 17.11.2022.

10.1. We are told that the said matter was admitted on 19.02.2020.

11. List the above-captioned matter on the same date i.e., 17.11.2022.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

JULY 22, 2022/*rhc*

Click here to check corrigendum, if any