



\$~64

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

+ **W.P.(C) 13806/2025 & CM APPL. 56634/2025**

GALA INTERNATIONAL PVT LTD

.....Petitioner

Through: Ms. Kavita Jha, Sr. Adv. with Mr.
Shammi Kapoor & Ms. Swati Agarwal,
Advs.

versus

**COMMISSIONER OF CUSTOMS (ADJ) OFFICE OF
COMMISSIONER OF CUSTOMS (ADJUDICATION)
DELHI & ANR.**

.....Respondents

Through: Mr. Harpreet Singh, SSC, CBIC.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **09.09.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 56634/2025 (for exemption)

2. Allowed, subject to all just exceptions. Application is disposed of.

W.P.(C) 13806/2025

3. The present petition has been filed by the Petitioner under Articles 226 and 227 of the Constitution of India, *inter alia*, seeking refund of a sum of Rs. 15 Lakhs along with interest. The said amount is stated to have been deposited by the Petitioner under protest in 2006 during an investigation by the Directorate of Revenue Intelligence against the Petitioner.

4. It is submitted by Ms. Jha, Id. Senior Counsel for the Petitioner that the Show Cause Notice was thereafter issued on 30th April, 2009 and the said Show Cause Notice was quashed *vide* judgment dated 26th September, 2023 by a Co-ordinate Bench of this Court in ***Gala International Pvt. Ltd. v. Additional Director General, Directorate of Revenue Intelligence, Delhi & Ors.,***



2023:DHC:7017-DB

5. None appears of the Respondent.
6. Issue notice.
7. Mr. Harpreet Singh, Id. Senior Standing Counsel who is present in Court is requested to accept notice on behalf of the Department.
8. It is seen that the judgment dated 26th September, 2023 *vide* which the Show Cause Notice dated 30th April, 2009 was quashed was on the basis of the decision in ***Swatch Group India Pvt. Ltd. & Ors. v. Union of India & Ors. 023:DHC:5764-DB*** which is now pending consideration before the Supreme Court in ***SLP(C) No.5392/2025*** titled ***Union of India v. GMR Airport Infrastructure Ltd.***
9. Let a counter affidavit be filed within a period of 8 weeks. Rejoinder be filed within six weeks, thereafter.
10. List before the Joint Registrar on 14th October, 2025.
11. List before the Court on 18th December, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

SEPTEMBER 9, 2025

Rahul/Ck