

WP.No.27053 of 2022

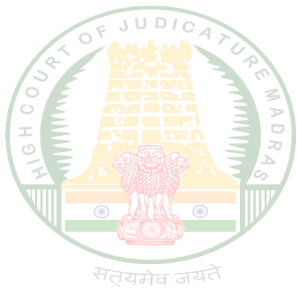
ABDUL QUDDHOSE, J

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Till date counter affidavit has not been filed by the respondents. Though the writ petition is of the year 2022.

2. The petitioner has challenged the impugned order dated 02.02.2022 passed by the respondents confirming the demand of Rs.1,32,80,667/- alongwith applicable interest payable by the petitioner on account of the petitioner not having complied with the provisions of Rule 16A of Customs, Central Central Excise & Service Tax Drawback Rules, 1995 r/w.proviso to Section 75(1) of the Customs Act, 1962 and Foreign Exchange Management Act (FEMA) 1999.

3. The petitioner has challenged the impugned order on the ground of violation of principles of natural justice. According to the petitioner, they were not afforded three personal hearings in the impugned proceedings, as per the respondent's own circular, which is mandatory. The petitioner's claim that only one personal hearing was afforded.

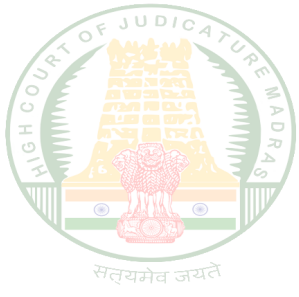


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4. The learned counsel for the petitioner would also submit that the petitioner has complied with the provisions of Rule 16A of Customs, Central Central Excise & Service Tax Drawback Rules, 1995 r/w. proviso to Section 75(1) of the Customs Act, 1962 and Foreign Exchange Management Act (FEMA) 1999. Since, the petitioner is having all the Bank Realisation Certificate for the subject exports which are the subject matter of the impugned demand, as per the impugned order.

5. Therefore, the learned counsel for the petitioner would submit that if one more opportunity is granted to the petitioner to contest the impugned proceedings, the petitioner will be able to convince the respondents that they have complied with Rule 16A of Customs, Central Central Excise & Service Tax Drawback Rules, 1995 r/w. proviso to Section 75(1) of the Customs Act, 1962 and Foreign Exchange Management Act (FEMA) 1999.

6. The learned standing counsel appearing for the respondents would submit that a counter affidavit would be filed positively on the next hearing date.



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04.07.2025.



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ABDUL QUDDHOSE, J.,
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