

**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**

D.B. Custom Appeal No. 2/2020

C.c.e And S.t., -Jaipur-I, Ncr Building, Statue Circle, C-Scheme,
Jaipur, (Rajasthan)- 302005

----Appellant

Versus

Trust Marketing, Cc-207-2010, Gol Market, Jawahar Nagar,
Jaipur, Rajasthan- 302004.

----Respondent

For Appellant(s)	:	Mr.Kinshuk Jain
For Respondent(s)	:	Mr.V.Lakshmikumaran, Mr.R.K.Agrawal, Sr.Adv with Mr.Sarthak Rastogi, Mr.Yogendra Aldak and Mr.Ashwini Bhati

**HON'BLE MR. JUSTICE SANGEET LODHA
HON'BLE MR. JUSTICE MAHENDAR KUMAR GOYAL**

Judgment / Order

04/01/2020

Heard.

The following substantial question of law arises for
consideration of this court in the present appeal:

“Whether on the facts and in the circumstances of
the case, the finding arrived at by the CESTAT that
the incidence of enhanced Countervailing Duty (CVD)
has not been passed on by the respondent-assessee
to the dealers/buyers and therefore, the element of
unjust enrichment is not present in the present case,
is capricious and perverse?”

Admit.

Issue notice.

Issue notice of the stay application.

In the meanwhile and until further orders, the effect and operation of impugned order dated 16.9.2019 passed in Customs Appeal No.53524/2018 shall remain stayed.

List this case on 6.2.2020 along with D.B.Customs Appeal (Custa) No.1/2020.

Reply to the stay petition, if any, may be filed by the respondent in the meantime.

(MAHENDAR KUMAR GOYAL),J

(SANGEET LODHA),J

SANDEEP RAWAT /23/65



सत्यमेव जयते