

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).30858/2008  
(From the judgement and order dated 11/12/2008 in SCA No. 14289/2008  
of The HIGH COURT OF GUJARAT AT AHMEDABAD)

DIR.GEN., DIR.OF REVEN.INTELLIGENCE & ORS

Petitioner(s)

VERSUS

PIPAVAV SHIPYARD LTD. & ORS.

Respondent(s)

(With appln(s) for exemption from filing c/c of the impugned Judgment and  
prayer for interim relief and office report)

With I.A. No. 2-Appln. for vacation of order dated 19.12.2008

Date: 07/01/2009 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE D.K. JAIN

HON'BLE MR. JUSTICE R.M. LODHA

For Petitioner(s) Mr. Gopal Subramaniam, ASG  
Mr. S Wasim A Qadri, Adv.  
Mr. Rahul Kaushik, Adv.  
Mrs. Anil Katiyar, Adv.  
Mr. Anubhav Kumar, Adv.

For Respondent(s) Mr. Mukul Rohtagi, Sr. Adv.  
Mr. Vipin Jain, Adv.  
Mr. K. Gandhi, Adv.  
Mr. Mahesh Agarwal, Adv.  
Mr. E.C. Agrawala, Adv.

UPON hearing counsel the Court made the following  
ORDER

SLP(C) 30858/2008:

Issue notice.

Mr. E.C. Agrawala, accepts notice on behalf of respondent

Nos 1 & 2. Two weeks' time is granted for filing counter affidavit.

Rejoinder affidavit, if necessary, be filed within a week thereafter.

...2/-

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I.A. No 2:

Issue notice. Mrs. Anil Katiyar, accepts notice on behalf  
of the petitioners. Two weeks' time is granted for filing counter  
affidavit. Rejoinder affidavit, if necessary, be filed within a week  
thereafter.

Having heard learned counsel for the parties for some

time, as an interim measure, we modify order dated December 19, 2008 to the extent that the first respondent will be permitted to use the seized material (steel) for the purpose of construction of the dry dock yard etc. subject to their complying with the following conditions:

i) Respondent No. 1 shall furnish, through its Executive Director, a B-8 bond in the sum of Rs. 13.5 crores in favour of petitioner No.1;

ii) In addition to the amount of Rs. 1.5 crores, which is stated to have already been deposited by the first respondent, an additional amount of Rs. 2 crores shall be deposited within three days from today;

iii) Respondent No. 1 shall also file an undertaking in the form of an affidavit stating that the subject goods shall be used only in the construction of the dry dock yard and other ancillary facilities and they shall abide by any other conditions which may be imposed by this Court;

iv) Before using the said material, a joint inventory shall be prepared and it will be signed by a representative of the first respondent and the Range Superintendent, Central Excise.  
iv)

It goes without saying that the above order is without prejudice to the contention of the petitioners

...3/-

:3:

that the subject goods cannot be used for the construction of the dry dock yard without payment of duty.

List immediately after four weeks.

[ Charanjeet Kaur ]  
Court Master

[ Vijay Dhawan ]  
Court Master