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

\+ W.P.(C) 12136/2021 & CM APPLs. 37867-37868/2021

HINDUSTAN UNILEVER LIMITED ..... Petitioner

Through Mr. Prasad Paranjape with Mr. Sanjeev Nair and Mr. Jasdeep Singh Dhillon, Advocates.

versus

UNION OF INDIA & ORS. ..... Respondents

Through Mr. Anurag Ojha, Senior Standing Counsel with Mr. Shivam Malhotra, Advocate for R-4,5,6.
Mr. Satish Kumar, Advocate for R-9 & 10.
Mr. Anuj Aggarwal Adv., Vikrant Chawla Adv., Ayushi Bansal Adv., Vishesh Jagga Adv. for R-11.

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE NAVIN CHAWLA

O R D E R

% 27.10.2021

The petition has been heard by way of video conferencing.

By way of the present Petition, Petitioner is seeking directions to Respondent Nos. 6, 8 and 10 to permit the Petitioner to amend the 35 Bills of Entry by substituting the GSTIN mentioned therein and by substituting the existing address with Plot No. 56, Khasra No. 156/20, Nangloi ext. 2C, Nangloi, Delhi, New Delhi, 110041. Petitioner also prays that the Respondents be directed to refrain from taking any steps or proceedings to

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deny or dispute or recover the credit taken by the Petitioner of the IGST paid in pursuance of the assessment of goods imported by the Petitioner and covered vide 35 Bills of Entry.

Learned Counsel for the Petitioner states that the Petitioner had imported certain goods from ports in Delhi for further supply to Petitioner's units in other states. However, while filing the Bills of Entry, the Petitioner inadvertently mentioned either the GSTIN of the Petitioner's Head Office in the State of Maharashtra or plant at Uttarakhand.

Learned counsel for the Petitioner states that the Petitioner is aggrieved by the inaction on the part of Respondent Nos.5 and 6 in not amending the Bills of Entry as requested by the Petitioner vide letters dated 18th December, 2018, 28th January, 2019 and 1st December, 2020, the inaction on the part of Respondent No. 8 in not amending the Bills of Entry as requested by the Petitioner vide letters dated 28th January, 2019 as well as 1st December, 2020 and the inaction on the part of Respondent No. 10 in not amending the Bill of Entry as requested by the Petitioner vide letter dated 31st December, 2020. In support of his submission, he relies upon the judgments passed by Madras High Court in W.P. Nos. 34627 and 34629 of 2019 as well as by the Gujarat High Court in R/Special Civil Application No. 10515 of 2020 and the order dated 30th July, 2021 passed by Office of the Commissioner of Customs, Kandla & the judgment passed by the Bombay High Court in WP(L) No. 13894 of 2021.

Issue notice.

Learned counsel accept notice on behalf of the above-mentioned respondents.

Keeping in view the limited prayer advanced by the petitioner, the

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present writ petition is disposed of by directing the Respondents No. 5, 6, 8 & 10 to decide the aforesaid letters written by the petitioner within twelve weeks in accordance with law. The Respondents shall give an opportunity of personal hearing to the petitioner before deciding the letters/applications filed by the petitioner.

Needless to state that till the aforesaid letters are decided by the respondents, no coercive action shall be taken against the petitioner.

The order be uploaded on the website forthwith. Copy of the order be also forwarded to the learned counsel through e-mail.

MANMOHAN, J

NAVIN CHAWLA, J

OCTOBER 27, 2021
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