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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 6209/2024 & CM APPL. 25878/2024 (interim relief)
M/S DURGA TRADING COMPANY AND ORS Petitioners
Through: Mr. Kaustubh Shakkarwar, Mr.
Vineet Narain & Mr. Prabhneer
Swani, Advocates.

versus

THE ADDITIONAL DIRECTOR GENERAL (ADJUDICATION)
AND ANR. Respondents
Through: Mr. Harpreet Singh, SSC (through
VC) with Ms. Suhani Mathur, Mr.
Jatin Kumar Gaur & Ms. Pritika
Nagpal, Advocates.

CORAM:
HON'BLE MR. JUSTICE SANJEEV SACHDEVA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER
09.05.2024

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1. Petitioner impugns notice of hearing dated 08.04.2024 whereby petitioner has been called for a personal hearing on a Show Cause Notice dated 03.09.2010.
2. Learned counsel submits that adjudication of the Show Cause Notice is highly belated and now barred under Section 11 (A) (11) of *Central Excise Act, 1944* which mandates that Show Cause Notice should be adjudicated within a period of six months and in certain circumstances within the extended period of two years where it is possible to do so.
3. He further submits that since the Show Cause Notice has not been adjudicated for nearly 14 years, the jurisdiction to adjudicate the Show Cause Notice ceases to exist.

W.P.(C) 6209/2024

page 1 of 2



4. Issue notice.
5. Notice is accepted by learned counsel appearing for the respondent who prays for time to file counter affidavit.
6. Let the same be filed within four weeks. Rejoinder, if any, be filed before the next date of hearing.
7. List on 09.07.2024. In the meantime, further proceedings on the Show Cause Notice dated 03.09.2010 shall remain stayed till the next date of hearing.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

MAY 9, 2024/sk

W.P.(C) 6209/2024

page 2 of 2