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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ W.P.(C) 4345/2020
RECKITT BENCKISER INDIA PRIVATE LIMITED Petitioner
Through: Mr. R. Jawahar Lal, Mr. Siddharth
Bawa and Mr. Anuj Garg, Advs.
Versus
UNION OF INDIA AND ORS. Respondents
Through: Mr. Sanjeev Uniyal and Mr. Dhawal
Uniyal, Advs. for R-1.
Mr. Ravi Prakash, Mr. Farman Ali,
Mr. Aman Malik and Mohammad
Shahan Ulla, Advs. for R-2&3.

CORAM:

HON'BLE MR. JUSTICE RAJIV SAHAI ENDLAW

HON'BLE MS. JUSTICE ASHA MENON

ORDER

% **20.07.2020**

[VIA VIDEO CONFERENCING]

CM No.15644/2020 (for exemption)

1. Allowed, subject to just exceptions and as per the extant rules.
2. The application is disposed of.

W.P.(C) No.4345/2020 & CM No.15643/2020 (for stay)

3. The petition impugns the order dated 19th March, 2020 of the respondent No.2 National Anti-Profiteering Authority, assessing the profited amount against the petitioner of Rs.63,14,901/-, during the period from 15th November, 2017 to 31st March, 2019 and directing issuance of a notice to the petitioner to show cause why penalty should not be imposed.

4. We have heard the counsel for the petitioner and the counsel for the respondents No.2&3 as well as the counsel for respondent No.1 appearing on advance notice.
5. Issue notice.
6. Notice is accepted by the counsels for the respondents.
7. The petitioner to deposit Rs.63,14,901/- in this Court, within two weeks, as sought. The amount once deposited, to be kept in maximum interest bearing account awaiting the adjudication of the petition.
8. Subject to the said deposit, the operation of the impugned order dated 19th March, 2020 is stayed.
9. The profiteered amount being for the period prior to incorporation in the Central Goods & Services Tax Act, 2017 of the provision regarding penalty for which show cause notice has been ordered to be issued, the issuance of such notice, if not issued till date, is stayed and if the notice has been issued, further proceedings in pursuance thereto are stayed.
10. CM No.15643/2020 for interim relief is disposed of.
11. The counsel for the respondents No.2&3 informs that there are a large number of petitions entailing similar issues pending in this Court and vide order dated 6th July, 2020 in W.P.(C) No.3911/2020, 33 such matters identified in that order, have been ordered to be listed for hearing on 24th August, 2020.
12. The counsel for the petitioner states that the petitioner has filed another writ petition being W.P.(C) No.7743/2019 *inter alia* challenging the vires of the provisions in exercise of power whereunder the impugned assessment has been done and the said writ petition was to be listed next on 10th September, 2020 but has been tagged now with W.P.(C) No.3911/2020.

13. Counter affidavit, if any be filed on or before 7th August, 2020.
14. Rejoinder thereto, if any be filed before the next date of hearing.
15. List along with W.P.(C) No.3911/2020 on 24th August, 2020.

RAJIV SAHAI ENDLAW, J.

ASHA MENON, J.

JULY 20, 2020
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