

\$~39

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

+ W.P.(C) 969/2020, CM APPL. 5342/2020

NESTLE INDIA LTD. & ANR.

..... Petitioners

Through: Mr. B.L. Narasimhan, Mr. Karan
Sachdev and Ms. Avisha Khatri,
Advs.

versus

UNION OF INDIA & ORS.

..... Respondents

Through: Mr.Kirtiman Singh, CGSC for
respondent-UOI
Mr. Ravi Prakash, Mr. Farman Ali
and Mohd. Shahan Ulla, Advs.for R-2
and R-3.

CORAM:

HON'BLE MR. JUSTICE VIPIN SANGHI

HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

% **10.02.2020**

CM APPL. 5342/2020 (for vacation of ad-interim stay vide order dated 27.01.2020)

1. Issue notice. Learned counsel for the petitioners accepts notice.
2. Having heard learned counsels at some length, at this stage, we are inclined to continue with the interim order staying the recovery of the balance amount from the petitioner, since the petitioner has already deposited the Rs.16,58,32,723/- out of the Rs.89,73,16,384/-. We, however, make it clear that this interim order shall not come in the way of the National Anti Profiteering Authority in cases where it has *suo moto* taken action. We also observe that *prima facie*, it appears to us that the limitation

of period of six months provided in Rule 133 of the CGST Rules, 2017 within which the authority should make its order from the date of receipt of the report of the Directorate General of Anti Profiteering, appears to be directory in as much as no consequence of non adherence of the said period of six months is prescribed either in the CGST Act or the rules framed thereunder.

3. Reply to the application be filed within four weeks from today. Rejoinder thereto, if any, be filed before the next date.

4. List on 20.05.2020.

VIPIN SANGHI, J

SANJEEV NARULA, J

FEBRUARY 10, 2020

v