



2025:AHC:181349-DB

HIGH COURT OF JUDICATURE AT ALLAHABAD

WRIT TAX No. - 4709 of 2025

M/S Dabur India Ltd.

.....Petitioner(s)

Versus

Union Of India And 5 Others

.....Respondent(s)

Counsel for Petitioner(s)	: Atul Gupta
Counsel for Respondent(s)	: A.S.G.I., Dhananjay Awasthi, Saumitra Singh

Court No. - 3

HON'BLE SAUMITRA DAYAL SINGH, J.
HON'BLE INDRAJEET SHUKLA, J.

1. Heard Sri Atul Gupta, learned counsel for the petitioner and Sri Dhananjay Awasthi, learned counsel for the respondents.

2. Submission is, the issue had earlier arisen in a different statutory context but essentially involving the same issue. Thus, under the pre-existing regime of Central Excise Act and Customs Act, the issue had arisen as to the rate of duty applicable to the goods "Dabur Hajmola Candies Tablets". That was repeatedly adjudicated in favour of the petitioner. The matter had travelled to the Supreme Court. It was decided finally in favour of the petitioner in Civil Appeal No. 5172-5177 of 2002 vide order dated 12.04.2022. Even upon introduction of the GST regime, statutory law has not changed the position settled by the Supreme Court. Merely because some developments may have taken at the level of another body World Customs Organization (WCO) altering the custom duty being charged on those goods in foreign countries, it may not have altered the situation within the domestic tariff area i.e. within the territorial boundaries of the country.

3. Thus, it has been submitted, both on count of judicial discipline as also on ground of limitation, matter requires consideration by this Court with respect to limitation. It has been submitted that there was no concealment of correct facts. Merely because of action of WCO, the goods are proposed to be charged at a higher rate.

4. All respondents are represented. They pray for and are granted four weeks' time to file counter affidavit. The petitioner shall have two weeks'

thereafter to file rejoinder affidavit.

5. List immediately thereafter.

6. Till the next of listing, the proceedings pursuant to the impugned show cause notice shall remain stayed.

October 10, 2025

Pratima

(Indrajeet Shukla,J.) (Saumitra Dayal Singh,J.)