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**IN THE HIGH COURT OF PUNJAB AND HARYANA AT  
CHANDIGARH****CWP-19496-2024 (O&M)****Date of Decision: 12.08.2024**

BEETA POLY COATS PVT. LTD. AND ANOTHER

. . . . Petitioners

**Vs.**

THE DIRECTORATE GENERAL OF TRADE REMEDIES &amp; ANOTHER

. . . . Respondents

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**CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA  
HON'BLE MR. JUSTICE SANJAY VASHISTH**

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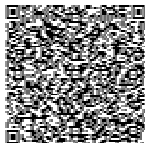
Present Mr. Akshay Bhan, Sr. Advocate with  
Mr. Ashish Chandra, Advocate  
Mr. Amandeep Singh, Advocate  
Ms. Anushka Agarwal, Advocate  
Mr. Shantanu, Advocate  
Mr. Saurabh Khosla, Advocate  
for the petitioner.

Mr. Sourabh Goel, Sr. Standing Counsel with  
Ms. Geetika Sharma, Advocate  
Ms. Anju Bansal, Advocate  
for the respondents/Revenue.

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**SANJEEV PRAKASH SHARMA, J.(Oral)**

1. Admittedly, final findings have not been arrived at in terms of Rule 17 of the Customs Tariff (Identification, Assessment and Collection of Anti Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995.
2. Learned senior counsel for the petitioner submits that they should have been given an opportunity of hearing.
3. We do not propose to enter into the controversy before final findings have been arrived at. There is no occasion for the Court to presume



either in favour or against the petitioner. The law is settled on this aspect, even as per the judgment cited by the petitioners of Supreme Court in *Automotive Tyre Manufacturers Association vs. Designated Authority and others*, (2011) 2 SCC 258.

4. In view thereof, this petition challenging preliminary findings is held to be not maintainable, and the same is accordingly *dismissed*.

(SANJEEV PRAKASH SHARMA)  
JUDGE

(SANJAY VASHISTH)  
JUDGE

**August 12, 2024**

*Mohit goyal*

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|-------------------------------|--------|
| 1. Whether speaking/reasoned? | Yes/No |
| 2. Whether reportable?        | Yes/No |