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

CNR No. DLHC010307342024

+ **W.P.(C) 7322/2024**

M/S KUKU OVERSEAS

.....Petitioner

Through: Mr. Vikas Sareen, Ms. Oshin
Maggu, Mr. Aryan Nagpal,
Advocates.

versus

COMMISSIONER OF CUSTOMS & ANR.Respondents

Through: Mr. Gibran Naushad, SSC, Mr.
Suraj Shekhar Singh, Mr.
Hasan Haider & Mr. Anish
Mishra, Advocates.

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

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17.08.2026

1. Through the present Writ Petition, the Petitioner prays for the following substantive relief:

“(i) issue a writ of mandamus order direction thereby directing the respondents to grant NOC and allow the release of the bank guarantees of INR 19,19,400/- submitted by the petitioner for provisional assessment of bill of entry numbers 7101786 dated 17.10.2014 and 9161421, 9161619, 9159800, 9161524, 9160667, 9160108, 9161256, 9160186 all dated 07.05.2015; And / Or;

(ii) issue a writ of prohibition for restraining the respondents from initiation of proceedings to finalise the provisional assessment of bill of entry numbers 7101786 dated 17.10.2014 and 9161421, 9161619, 9159800, 9161524, 9160667, 9160108, 9161256, 9160186 all dated 07.05.2015 filed by the petitioner; And / Or;...”

2. Learned counsel representing the Respondents submits that the Order-in-Original in respect of all bill entries have been passed by the Adjudicating Authority and the Petitioner have a remedy of filing



statutory appeal against the said Order-in-Original.

3. Learned counsel representing the Petitioner prays for an adjournment.
4. List on 24.08.2026 for final disposal in the “Supplementary List”.
5. It is made clear that no further request for adjournment shall be entertained.

ANIL KSHETARPAL, J

SHAIL JAIN, J

AUGUST 17, 2026

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