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

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

M/S KUKU OVERSEAS

.....Petitioner

Through: Mr. Akhil Kishan Maggu, Mr.
Vikas Sareen, Mr. Maninder
Kaur, Ms. Oshin Maggu & Mr.
Ruchir Bansal, Advs.

versus

COMMISSIONER OF CUSTOMS & ANR.Respondents

Through: Mr. Gibran Naushad, SSC.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

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29.07.2024

1. This writ petition has been preferred seeking the following reliefs:

“(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;
(iii) pass such other or further order/s which this Hon’ble Court may deem fit and proper in the interest of justice

2. The principal challenge appears to be the absence of any Show Cause Notice [“SCN”] having been even issued in respect of the Bills of Entry in question. Although the respondents were granted time on an earlier occasion to complete instructions, no instructions have been



provided by the Department till date.

3. We, consequently, direct the respondents to provide appropriate instructions within a period of two weeks from today failing which this matter shall proceed ex parte and on the state of the record as it exists today.

4. Let the matter be called again on 05.09.2024.

YASHWANT VARMA, J

TARA VITASTA GANJU, J

JULY 29, 2024/kk