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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 Krishan Maggu, Mr. Vikas Sareen, Mr. Ayush Mittal, Ms. Maninder Kaur, Mr. Oshin Maggu and Mr. Yashika Kaushik, Advocates.

versus

COMMISSIONER OF CUSTOMS & ANR.

.....Respondents

Through: Mr. Gibran Naushad, Senior Standing Counsel with Mr. Harsh Singhal and Mr. Suraj Shekhar, Advocates.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **24.04.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 24003/2025 (for stay of adjudication proceedings arising out of impugned show cause notices dated 10th January, 2025)

2. The present application has been filed by the Petitioner – M/s Kuku Overseas under Section 151 Code of Civil Procedure, 1908, seeking stay of the adjudication proceedings arising out of the impugned show cause notices bearing Nos. 515/2024-25 and 516/2024-25 dated 10th January, 2025 (hereinafter, ‘SCNs’).

3. All the bills of entry in this matter have been provisionally assessed, however, the final assessment has not yet happened. Pursuant to the order dated 17th December, 2024 passed by this Court in the present petition, the SCNs are being issued by the Customs Department for final assessment. The relevant portion of the order dated 17th December 2024 reads as under:



“4. If the remaining Bills of Entry have not been provisionally assessed by the Department the same shall be done as per the applicable rules within a period of 4 weeks, failing which further costs would be liable to be imposed on the Customs Department.”

4. The Petitioner prays for stay of the SCNs proceedings on the ground that it is extremely belated.

5. Since there is a bank guarantee which is already lying with the Customs Department and *inter alia*, the prayer is for seeking release of the bank guarantee as well, let the Petitioner participate in the SCNs proceedings and the order be passed, however, the said order will not be given effect to.

6. Once the order is passed, it shall be placed before this Court. Any order passed shall be subject to the outcome of these proceedings.

7. For the sake of correspondence, the Respondent is free to send the notices for personal hearing, etc., to the Petitioner at the following email addresses and mobile number :

- i. jitin1084@gmail.com
- ii. lexwork35@gmail.com
- iii. **Mobile No. 9212086662**

8. With the above directions, the application is disposed of.

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9. List on the date already fixed *i.e.*, 25th August, 2025.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

APRIL 24, 2025/nd/ck