



\$~46

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

+ **W.P.(C) 11784/2025**

MS CREATION

.....Petitioner

Through: Mr. Himanshu Pandit, Ms. Swati Saxena, Mr. Hemant Kumar & Mr. Sachin Singh, Advs.

versus

THE COMMISSIONER OF CUSTOMS AND ORSRespondents

Through: Mr. Vishal Chadha, SSC with Mr. Chandan Kumar, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **06.08.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 48155/2025

2. Allowed, subject to all just exceptions. Accordingly, the application is disposed of.

W.P.(C) 11784/2025

3. The present petition under Article 226 of the Constitution of India has been filed by the Petitioner seeking to direct Respondent - Customs Department to issue a no objection certificate to effect release of the lien imposed upon the duty drawback account bearing no. **4047002100009469**.

4. The brief background of the case is that certain duty drawbacks were availed by the Petitioner way-back in March, 2005 and August, 2006. Thereafter on 23rd August, 2006, the lien was placed on the Petitioner's drawback account. The Petitioner, upon enquiry came to know that the lien



was mistakenly placed on it instead of another firm, namely, Creation Apparels which has a different IEC Code. Upon realizing the same, the Petitioner sought removal of the lien vide a letter 29th August, 2006. The lien was partially removed, however, in respect of a sum of Rs.3,84,553/-, the lien continued.

5. It is the case of the Petitioner that the lien remains in place till date without adequate explanation despite several representations and reminders. According to the Petitioner, the lien is completely unjustified as there is no incorrectly availed of duty drawback by the Petitioner. There appears to be some confusion with some other entity as per the Petitioner.

6. Issue notice.

7. Mr. Vishal Chadha, Id. Counsel for the Respondent accepts notice.

8. Let a counter affidavit be filed in this matter within four weeks.

9. Rejoinder be filed within four weeks.

10. List before Joint Registrar on 9th September, 2025.

11. List before this Court on 14th November, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 6, 2025/kp/Rahul/Ar.