



**W.P.No.18723 of 2023
and
W.M.P.No.17970 of 2023**

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Abdul Quddhose, J.,

The learned Senior Counsel for the petitioner would submit as follows:-

A) The impugned order rejecting the petitioner's request for amendment of Bill of Entry under Section 149 of the Customs Act, 1962 has been rejected by a total non-application of mind to the fact that there is no requirement to submit a Letter of Protest by the Importer for paying the anti dumping duty.

b) By total non-application of mind to the fact that the test reports were very much available with the Customs Department, the respondents have rejected the petitioner's request for the amendment of Bill of Entry as per the provisions of Section 149 of the Customs Act, 1962.

2. Therefore, the learned Senior Counsel for the petitioner would submit that the impugned order has to be quashed and the matter has to be remanded back to the very same respondents for fresh consideration in the light of the grounds raised by the petitioner, in this Writ Petition.



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Abdul Quddhose, J.,

3. Since the learned Standing Counsel for respondents would submit that he has received the copy of the re-joinder filed by the petitioner only in the open court today, he seeks time to peruse the same and argue the matter.

Post the matter on 22.01.2026.

07.01.2026

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