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

+ W.P.(C) 5509/2015

HINDUSTAN TRADERS THROUGH ITS PARTNER

..... Petitioner

Through : Mr Prem Ranjan

versus

COMMISSIONER OF CUSTOMS

..... Respondent

Through : Ms Sonia Sharma

CORAM:

HON'BLE MR. JUSTICE BADAR DURREZ AHMED

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

ORDER

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03.12.2015

The pleadings are complete. The learned counsel for the respondent requests for some time to advance arguments. However, we find that the only prayer made in this writ petition is for a direction to the respondent to finalize the assessment in respect of the subject bills of entry as per Annexure P-1 (collectively) and for grant of refund of differential amount of duty paid by the petitioner.

We see no reason in not allowing this prayer because, in any event, under law, the assessment of the bills of entry have to be completed at some point of time. The bills of entry are of 2010 and it is high time that the assessment should be completed.

Consequently, we direct the respondent to finalize the assessment in respect of the subject bills of entry within six weeks from today. Prior to the finalization of the assessments, an opportunity of personal hearing be given to the petitioner. In case any refund is due to the petitioner on account of the differential amount of duty paid and the duty chargeable, the same shall also be granted to the petitioner in accordance with law.

The writ petition stands allowed to the aforesaid extent.

BADAR DURREZ AHMED, J

**DECEMBER 03, 2015
SR**

SANJEEV SACHDEVA, J