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IN THE HIGH COURT OF DELHI AT NEW DELHI

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W.P.(C) 6681/2014

RAJ KUMAR GUPTA

..... Petitioner

Through: Dr. Ashutosh, Advocate with Ms. Urmi,
Advocate.

versus

DIRECTOR, DIRECTORATE OF
REVENUE INTELLIGENCE

..... Respondent

Through: Mr. Satish Aggarwala, Advocate.

CORAM:

HON'BLE MR. JUSTICE MANMOHAN

ORDER

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11.05.2016

Since admittedly no show cause notice has been issued within the one year, the time period prescribed under Section 110(2) of the Customs Act, 1962, this Court is of the opinion that petitioner's goods have to be released unconditionally.

Learned counsel for petitioner states that in the present case the seized goods have been released after furnishing of bank guarantee.

Consequently, the respondent is directed to release the bank guarantee furnished by the petitioner.

With the foresaid direction, present writ petition stands disposed of.

Order dasti.

MANMOHAN, J

MAY 11, 2016

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