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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-20511-2017

Date of decision : 15.09.2017

M/s Garg Acrylics Ltd.

... Petitioner(s)

Versus

The Commissioner of Customs, Ludhiana and another

... Respondent(s)

**CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE AMIT RAWAL**

Present: Mr. Vikrant Kackria, Advocate
for the petitioner(s).

Mr. Sharan Sethi, Advocate
for the respondent(s)-Revenue.

AJAY KUMAR MITTAL, J. (ORAL)

In this petition filed under Articles 226/227 of the Constitution of India, the petitioner has prayed for issuance of a writ in the nature of *mandamus*, directing the Commissioner of Customs, Ludhiana/respondent No.1 to release the Bank Guarantees filed by the petitioner during the pendency of the provisional assessment.

2. Affidavit on behalf of the respondents has been filed in Court today and the same is taken on record, subject to all just exceptions.

3. Learned counsel for the petitioner has submitted that out of 46 banks guarantees, 40 bank guarantees have been released.

4. Learned counsel for the respondents assured the Court that letters have been submitted to the concerned banks to release the remaining bank guarantees and due to old records, it is taking time. He assured the

Court that the release of the remaining 6 bank guarantees shall be completed within a week.

5. In view thereof, the present writ petition is disposed of as infructuous. However, it is clarified that in case, the needful is not done in terms of the statement made by the respondents, it shall be open to the petitioner to move an appropriate application for revival of the writ petition.

(AJAY KUMAR MITTAL)
JUDGE

15.09.2017
Yogesh Sharma

(AMIT RAWAL)
JUDGE

Whether speaking/reasoned **Yes/ No**

Whether Reportable **Yes/ No**