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IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CWP-25789-2016

Date of decision : 11.09.2017

M/s Garg Overseas

... 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. Tajender K. Joshi, Advocate
for the respondent-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 respondent No.1 to release the Bank Guarantees filed by the petitioner during the pendency of the provisional assessment.

2. In compliance of the order dated 24.08.2017, Mr. Arvinder Singh Ranga, Addl. Commissioner (Finance), CBEC, Ministry of Home Affairs, Government of India is present in person and filed additional submissions by way of affidavit, which are taken on record, subject to all just exceptions.

3. At the very outset, learned counsel for the respondent submitted that request for releasing the bank guarantees has been accepted and the bank guarantees have been released. In view thereof, the present

writ petition has been rendered infructuous and the same may be disposed of as such.

- 3. Learned counsel for the petitioner pleads no objection.
- 4. Ordered accordingly.

(AJAY KUMAR MITTAL)
JUDGE

11.09.2017
Yogesh Sharma

(AMIT RAWAL)
JUDGE

Whether speaking/reasoned Yes/ No

Whether Reportable Yes/ No