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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 531/2017, C.M. APPL.2431/2017**
LG ELECTRONICS INDIA PVT. LTD. Petitioner
Through : Sh. Abhishek Anand with Sh. M.P.
Devnath and Sh. Yogendra Aldak, Advocates.

versus

UNION OF INDIA & ORS. Respondents
Through : Sh. Sanjeev Narula, Sr. Standing
Counsel with Sh. Abhishek Ghai, Advocate, for
CBEC.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

% **ORDER**
20.02.2017

Issue notice. The petitioner claims for a direction for the finalization of its assessment under Section 18(2) of the Customs Act, 1962 towards the CVD payable under provisions of the Customs Tariff Act. It is contended that the ruling of the Supreme Court in *M/s. SRF Ltd. v. Commissioner of Customs* 2015 (318) ELT 607 (SC) squarely applies to the facts and circumstances of the case.

Learned counsel for the respondents appearing on advance submits that according to his instructions, the petitioner's case is under process and that since it pertained to only 16 bills of entry, many of which have not been reflected in the automated system, some time may be granted.

Having regard to the statements made, the respondents shall complete the process and make assessment orders at the earliest. In this regard, the petitioner should cooperate and provide such further clarifications or materials as may be necessary. A direction is accordingly issued to the respondents to complete the process within three weeks from today. The writ petition is disposed of in the above terms.

Order *dasti*.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

FEBRUARY 20, 2017/ajk