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

+ **W.P. (C) 2970/2017, CM APPL.12915/2017**

UNIVERSAL TEXOFABS ..... Petitioner

versus

CENTRAL BOARD OF EXCISE AND CUSTOMS  
NEW DELHI & ORS. .... Respondents

**W.P. (C) 2977/2017, CM APPL.12926/2017**

IMPERIAL FIBRES (P) LTD ..... Petitioner

versus

CENTRAL BOARD OF EXCISE AND CUSTOMS  
NEW DELHI & ORS. .... Respondents

Appearance: Mr. Divij Soni, proxy counsel for the petitioners in all matters.

Mr. Sanjeev Garg, proxy counsel for the respondents in all matters.

**CORAM:**

**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**

**HON'BLE MR. JUSTICE NAJMI WAZIRI**

**ORDER**

% **31.03.2017**

After some hearing, learned counsel sought liberty to approach the CESTAT with an appeal and submitted that in such an event the facility of pre-deposit of 7½ % may be permitted and the balance that was appropriated through encashment of guarantee, may be refunded.

It is open to the petitioner to seek the relief of the claim for adjustment of the encashed bank guarantee to the extent of 7½ % in accordance with law and also seek refund of balance of the

differential between the amount so payable and the larger amount encashed through the bank guarantee, in accordance with the provisions of law. The writ petitions are disposed of in the above terms.

Order dasti.

**S. RAVINDRA BHAT, J**

**NAJMI WAZIRI, J**

**MARCH 31, 2017**  
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