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

+ **W.P.(C) 8368/2018 AND CM APPL. 32121/2018**

**MISHIKA ENTERPRISES (THROUGH ITS SOLE PROPRIETOR
SH. NAVJOT SINGH LAMBA) Petitioner**

Through Ms. Sonia Sharma and Mr. Vijay,
Advs.

versus

THE COMMISSIONER OF CUSTOMS(IMPORT) & ANR.

..... Respondents

Through Mr. Sanjeev Narula, Sr. Standing
Counsel with Mr. Abhishek Ghei,
Advocate for Customs/R-1.
Mr. Aditya Singla, Sr. Standing
Counsel for R-2.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

% **10.08.2018**

Issue notice. Mr Sanjeev Narula and Mr. Aditya Singla,
Advocates accept notice.

Petitioner seeks directions for the release of its goods imported
through bill of entry. Learned Counsel for the respondents submit
that according to the information received, the invoice was under
valued and rely upon certain communications addressed to the
respondents by other importers. The respondents submit that an order
of provisional release was issued by the concerned authority on
07.08.2018; a copy of that order has been produced. The registry is

directed to place it on record. In case, the petitioner is aggrieved by the imposition of the conditions, which include payment of differential duty and any other amount, it is open to it to challenge it before CESTAT. In such event, CESTAT shall consider the submissions of the petitioner and dispose of the appeal expeditiously, having regard to the nature of goods – preferably, within four weeks.

Writ petition is disposed of accordingly. Pending application also stands disposed of.

Dasti under the signatures of the Court Master.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

AUGUST 10, 2018

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