

*IN THE HIGH COURT FOR THE STATES OF PUNJAB
AND HARYANA AT CHANDIGARH.*

CWP No. 26515 of 2019

Date of decision: 18.9.2019

M/S VSM Impex Pvt. Ltd.

Petitioner

vs.

Union of India & anr

Respondents

**CORAM Hon'ble Mr. Justice Jaswant Singh
 Hon'ble Mr. Justice Lalit Batra**

Present: Mr.Naresh Gopal Sharma, Advocate for petitioner.
 Mr. Sourabh Goyal, Sr. Standing Counsel for respondents.

Jaswant Singh, J (Oral)

The petitioner- private company is engaged in the business of import of goods. The declared value of the four consignments of fabric imported from China, as per the bills of entry, detailed in paragraph 2 of the writ petition, has been accepted by the Commissioner of Customs (Appeals) vide order dated 26.3.2019(Annexure P-2) while setting aside the re-assessment value of the goods by the proper Officer under Section 17 (4) of the Customs Act, 1962. The petitioner-company is stated to have filed a refund application before the Customs Department on 25.6.2019 claiming refund of the differential duty paid in view of the re-assessment order passed by the proper Officer.

The limited prayer, in the present writ petition, is for a direction to the Assistant Commissioner of Customs (Refund) ICD, Palwal-respondent No.2 to decide the claim of the petitioner one way or the other within a time frame.

Upon asking of the Court, Mr. Sourabh Goyal, Sr. Standing Counsel for Union of India, has sought instructions from the department concerned and submits that the application for refund will be decided within the statutory period of three months and in any case by 30.9.2019.

In view of the aforesaid stand of the Revenue, the limited prayer stands redressed.

Disposed of in the above terms.

(JASWANT SINGH)
JUDGE

(LALIT BATRA)
JUDGE

September 18, 2019
TSM

Whether speaking/ reasoned

Yes/ No

Whether Reportable

Yes/ No