

**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

**Civil Writ Petition No. 28136 of 2019 (O&M)
Date of Decision: 18.12.2019**

M/s. Manvi Exim Pvt. Ltd, Village Bakoli,
Delhi-110036 through its Director Mr. Rajnish Tyagi

..... Petitioner

Versus

Union of India and another

..... Respondents

**CORAM: HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE SANT PARKASH**

Present: Mr. Naresh Gopal Sharma, Advocate for the petitioner.

Mr. Sourabh Goel, Sr. Standing Counsel
for the respondents.

JASWANT SINGH, J. (ORAL)

The petitioner, a Private Limited Company, is an Importer and engaged in import of Fabrics, in view of excess amount of customs duty paid for certain consignments of Fabrics received from *China* as per the stated Bills of Entry, prays for refund of the excess amount of the said custom duty charged and paid, as determined by the First Appellate Authority, namely, Commissioner of Customs (Appeals), vide order dated 23.05.2019 (**Annexure P-2**).

Upon notice, learned Sr. Standing Counsel for the respondents submits that the claimed / awarded amount of refund has since been sanctioned vide an order dated 17.12.2019 passed by the Assistant Commissioner, Palwal, subject to the decision of appeal filed by the Revenue. The amount shall be released upon furnishing of an undertaking by the appellant-Assessee.

In view of the aforesaid development, it is conceded that nothing more survives for adjudication in the present petition and the same has become infructuous.

Disposed of as infructuous.

**(JASWANT SINGH)
JUDGE**

December 18, 2019
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**(SANT PARKASH)
JUDGE**

<i>Whether Speaking/reasoned</i>	<i>Yes/No</i>
<i>Whether Reportable</i>	<i>Yes/No</i>