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

+ **W.P.(C) 994/2019**

GAURI GLOBAL EXPORTS AND TRADING Petitioners
Through: **Mr. Priyadarshi Manish & Ms. Anjali
J. Manish, Adv.**

versus

**THE COMMISSIONER OF
CUSTOMS (EXPORTS) & ORS.** Respondents
Through: **Mr. Harpreet Singh, Sr. Std. Counsel
with Ms. Suhani Mathur, Adv. for R-
1 & 3.
Mr. Satish Aggarwala, Sr. Std.
Counsel for DRI.**

CORAM:

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

ORDER

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05.02.2019

CM Appl. 5568/2019

Issue notice. Mr. Harpreet Singh, Senior Standing Counsel accepts notice. The petitioner's narrow grievance is that the conditions imposed for the provisional release of its goods by the Deputy Commissioner are harsh and onerous – especially concerning the bank guarantee.

It is also urged that the appellate provision is not efficacious as the Revenue has in the past not clearly indicated who the competent authority is.

After obtaining instructions, Mr. Harpreet Singh, learned Senior Standing Counsel submitted that the concerned appellate authority is the

Commissioner of Customs [Appeals]. In view of the statement made it is open to the petitioner to approach the Commissioner with an appeal, within three days. The Commissioner shall decide the appeal at the earliest, preferably within two weeks from the date of the receipt of the appeal in accordance with law.

The writ petition is disposed of.

Dasti.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

FEBRUARY 05, 2019

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