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

+ **W.P.(C) 1274/2019**
C.L. INTERNATIONAL Petitioner

versus

THE COMMISSIONER OF
CUSTOMS(EXPORT) & ANR. Respondents

+ **W.P.(C) 1275/2019**
YASHEE IMPEX Petitioner

versus

THE COMMISSIONER OF
CUSTOMS(EXPORT) & ANR. Respondents

Present: Mr.Priyanshu Upadhyay & Mr.Shambhu, Advocates for the
Petitioner.

Mr.Harpreet Singh, Sr.Std.Counsel for the Revenue.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE PRATEEK JALAN

ORDER

% **06.02.2019**

1. 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.

2. 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].

3. 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.

4. The writ petition is disposed of.

Dasti.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

FEBRUARY 06, 2019

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