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

+ **W.P.(C) 7443/2019**

DIASOFT TRADE PRIVATE LIMITED Petitioner

Through Mr Gurpreet Singh, Advocate.

versus

UNION OF INDIA & ORS Respondents

Through Mr Bhagwan Swarup Shukla, CGSC with
Mr Mukesh Kumar Pandey, Advocate for R1.
Mr Amit Bansal, Sr. Standing Counsel with
Mr Aman Rewaria, Advocate for R3.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

ORDER

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31.07.2019

1. The petitioner is a company, *inter alia*, engaged in the business of exporting goods. It had filed a Shipping Bill (Shipping Bill No. 3798487 dated 27.04.2019) for exporting a consignment of two varieties of readymade garments. The petitioner is aggrieved as the Commissioner of Customs (Export), Inland Container Depot, Tughlakabad, has held up the said consignment and further sent communications to the petitioner's bankers (respondent no.2), freezing the petitioner's bank accounts.
2. Mr Amit Bansal, learned counsel appearing for the respondent states that the export consignment has been held up as the directors of the petitioner company have not come forward for a joint inspection. He states that as and when the said officers come, the goods would be inspected and there is no question of withholding any export.

3. In view of the above statement, one of the directors of the petitioner company will present himself before the Export Commissioner of Customs, Inland Container Depot, Tughlakabad, New Delhi on 05.08.2019 at 11:00 a.m., for a joint inspection. The respondents are directed to conduct the inspection as required by them. After the inspection, the respondents shall release the goods for exports in accordance with law. If there is any discrepancy in the goods, the petitioner would be at liberty to amend the said shipping bill or take such steps as available in law.
4. Insofar as the directions issued for freezing of the bank account is concerned; concededly, the same is covered by the earlier decision of this Court in ***S.B. International v. Assistant Director, Directorate of Revenue Intelligence and Ors.: (2018) 361 ELT 305.***
5. In view of the above, the directions issued for freezing of the bank account no. 0106102000063382 held by the petitioner with IDBI Bank Ltd., are set aside.
6. The petitioner shall also join the investigation being conducted by the Directorate of Revenue Intelligence and render full cooperation.
7. No further orders are required to be passed in this petition. The petition is disposed of.
8. It is further clarified that the respondents are not precluded from taking any further action as warranted in accordance with law.
9. Order *dasti* under the signatures of the Court Master.

VIBHU BAKHRU, J

JULY 31, 2019/pkv