

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

MANOJ KUMAR  
2023.10.12 14:52

**121**

**CWP No.22913 of 2023**

**Date of decision : 11.10.2023**

Upper India Smelting & Refinery Works

....Petitioner

Versus

Commissioner of Customs & Another

....Respondents

**CORAM : HON'BLE MR. JUSTICE RITU BAHRI**

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Present :- Mr. Naveen Bindal, Advocate for the petitioner.  
Mr. Sourabh Goel, Sr. Standing Counsel with  
Ms. Shivani Sahni, Advocate and  
Ms. Manisha Gupta, Advocater for the respondents.

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**RITU BAHRI, J. (ORAL)**

Learned counsel appearing for the respondents points out that pursuant to show cause notice dated 12.09.2023 (Annexure P.1), final assessment order has been passed by the Deputy Commissioner (FPA) on 08.10.2023 and the petitioner has an alternative remedy of filing an appeal against the said order, if so aggrieved.

Faced with the situation, learned counsel for the petitioner prays for withdrawal of the petition with liberty to avail of alternative remedy available as per law.

Dismissed as withdrawn with the liberty aforesaid.

(Ritu Bahri)  
Judge

October 11, 2023  
manoj

(Manisha Batra)  
Judge

Whether speaking/reasoned: Yes  
Whether Reportable : No