

IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH

CWP-24310-2023 (O&M)

DATE OF DECISION: 30.10.2023

INDO PLAST PRIVATE LIMITED

.....PETITIONER

Vs.

COMMISSIONER OF CUSTOMS, CUSTOMS  
COMMISSIONERATE, GRFL COMPLEX, LUDHIANA, PUNJAB  
AND ANOTHER

.....RESPONDENTS

CORAM: HON'BLE MR. JUSTICE G.S. SANDHAWALIA  
HON'BLE MS. JUSTICE HARPREET KAUR JEEWAN

Present: Mr. Deepak Gupta, Advocate, for  
Mr. Naveen Bindal, Advocate,  
for the petitioner.

Mr. Saurabh Goel, Senior Standing Counsel, with  
Mr. Tej Bahadur and Ms. Shivani Sahni, Advocates,  
for the respondents.

\*\*\*\*\*

**G.S.SANDHAWALIA, J. (ORAL)**

[1] This petition has been filed under Article 226/227 of the Constitution of India for issuance of a writ in the nature of '*certiorari*' quashing the order dated 08.10.2023 (Annexure P-4) passed by the Deputy Commissioner of Customs (FPA), Customs Commissionerate, GRFL Complex, Ludhiana (respondent No. 2), framing final assessment for the bills of entry during November 2010 to July 2012 being barred by limitation, in view of the judgment passed by this Court in '**Gupta Smelter Pvt. Ltd.** vs. **Union of India and another** 2019 (365) ELT 77 (P&H).

[2] Apparently, the petitioner has an efficacious and alternative remedy available to him since the order of assessment has already been passed on 08.10.2023 (Annexure P-4) by the Deputy Commissioner, which

is stated to be impugned.

[3] Faced with the situation, counsel for the petitioner prays for withdrawal of the petition with liberty to avail his appropriate remedy, in accordance with law.

[4] Accordingly, the petition is dismissed as withdrawn with the liberty aforesaid.

[5] Needless to say that the question of limitation will also be open to be taken in the appellate proceedings.

(G.S. SANDHAWALIA)  
JUDGE

October 30, 2023  
nitin

(HARPREET KAUR JEEWAN)  
JUDGE

|                    |     |
|--------------------|-----|
| Whether Speaking   | Yes |
| Whether Reportable | No  |