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

+ W.P.(C) 3964/2023

M/S. BUDDY ENTERPRISESPetitioner

Through: Ms. Divya Rastogi, Adv.

versus

COMMISSIONER OF CUSTOMS (EXPORTS) & ANR.

.....Respondents

Through: Mr. Atul Tripathi, SSC for
CBIC along with Mr. V.K.
Attri, Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

% **06.08.2024**

1. This writ petition has been preferred seeking the following reliefs:-

“(a) Issue a writ, order or direction in the nature of certiorari to quash/set-aside the provisional assessment order (no order has been passed and supplied and not even mentioned on shipping bill and only mentioned on ICEGATE website under query – Annexure P-12) of the impugned goods i.e. gear parts main shaft, exported against shipping bill No.5767459 dated 28.11.2022; and/or

(b) Issue a writ, order or direction in the nature of mandamus and declare that the classification of the impugned goods i.e. gear parts main shaft fall under CTH 87089900; and/or

(c) Issue a writ, order or direction in the nature of certiorari to quash the communication dated 12.12.2022 vide which the goods has been provisionally released and the IGST refund as well as disbursement of drawback has been suspended; and/or

(d) Issue a writ, order or direction in the nature of mandamus to the Respondents to grant the refund of IGST and disburse the drawback amount against the export of goods through shipping bill No.5767459 dated 28.11.2022;



(e) Grant cost of the petition; and

(f) Pass such other order or further order or orders as this Hon'ble Court may deem fit and proper under the circumstances of the case.”

2. However, and during the pendency of the present writ petition, we are informed that a Show Cause Notice has come to be issued. In view of the aforesaid and since all rights and contentions would be open to be addressed in the adjudication proceedings, we find no justification to continue the writ petition.

3. It shall consequently stand disposed of.

4. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 06, 2024/RW