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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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Date of decision: 03.04.2024

+ W.P.(C) 5499/2023 & CM APPL. 21537/2023

M/S RG REFINERIES PVT. LTD.

.... Petitioner

versus

ASSISTANT COMMISSIONER OF CUSTOMS (GROUP III), NEW
DELHI & ORS. Respondents

Advocates who appeared in this case:

For the Petitioner: Mr. Kishore Kunal, Advocate.

For the Respondents: Mr. Aditya Singla, SSC with Mr. Harssh Bhatia
and Ms. Saakshi Garg, Advocates.

CORAM:-

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

JUDGMENT

SANJEEV SACHDEVA, J. (ORAL)

1. Petitioner seeks quashing of order dated 03.03.2023, whereby the competent authority has denied duty-free tariff preference to the petitioner despite the petitioner's claim that petitioner had imported the subject Gold Dore Bars from Least Developed Countries in the scheme notified vide notification dated 13.08.2008.

2. Learned counsel for petitioner submits that petitioner was denied the benefit of the said scheme on the ground that certificate of country of origin could not be verified and there was a mismatch in



the signatures and the seal appearing on the certificate.

3. Learned counsel submits that when petitioner had supplied Bills of Entries along with certificate of country of origin, the exporting country had not uploaded the changed signature and seal of designated authority and the same had been uploaded on 15.12.2022 and petitioner was informed by communication dated 05.04.2023 (annexure P-14) that the same was uploaded on 15.12.2022.

4. Learned counsel for respondents under instructions submits that there appears to be an error and the signatures updated on 15.12.2022 appear to have not been noticed by the concerned officer.

5. In view of the above, the impugned, speaking order dated 03.03.2023 and the consequent re-assessment are set aside and the matter is remitted to the competent authority to reconsider the same after taking into account the updated signatures of the concerned authorities, as mentioned in communication dated 05.04.2023 (annexure P-14). Respondents shall thereafter pass a fresh order within a period of four weeks from today.

6. Petition is accordingly disposed of in the above terms.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

APRIL 03, 2024/vp