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

+ **W.P.(C) 9109/2024**

M/S TECHNOLOGY NEXT

.....Petitioner

Through: Mr. Akhil Krishan Maggu, Mr.
Vikas Sareen, Ms. Maninder
Kaur, Ms. Maninder Kaur and
Ms. Oshin Maggu, Advs.

versus

**PRINCIPAL COMMISSIONER OF CUSTOMS, ACC
IMPORT, NEW CUSTOM HOUSE NEW DELHI & ORS.**

.....Respondent

Through: Mr. Aditya Singla, SSC with
Ms. Charu Sharma, Mr. Ritvik
Saha and Mr. Raghav Bakshi,
Advocates.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

12.08.2024

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1. We take note of the Order-in-Original dated 29 April 2024 and which had closed the dispute with respect to Bill of Entry No. 5709318 dated 16 November 2019 and consequently framed directions for amendments being permitted as per CTH 85176930.
2. Despite the aforesaid order and a failure on the part of the respondents to take further steps in that direction, a claim for refund as submitted by the petitioner is being withheld.
3. This would be evident from a perusal of Annexure P-11, which is a communication of 03 June 2024 apprising the petitioner that the reassessment exercise is yet to be completed.
4. In view of the aforesaid, we dispose of the writ petition,



requiring the competent authority of the respondents to endeavour to complete all steps as contemplated in terms of the Order-in-Original dated 29 April 2024 within a period of four weeks from today. The prayer for refund may be addressed thereafter.

5. The aforesaid exercise be completed subject to due verification of all facts.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

AUGUST 12, 2024/ib