



sought for a refund. There are averments about payment being made under protest but there is no clear written representation regarding this grievance now made in the Petition.

4. Accordingly, we dispose of this Petition by giving the Petitioner liberty to file a detailed representation to the concerned customs authorities within two weeks and if such representation is made, we direct to the concerned customs authorities i.e. first Respondent to dispose of such representation in accordance with law and on its own merits. Such representation must be disposed of within six weeks from its receipt. All contentions are left open.

5. A reasoned communication/order must be indicated to the Petitioner within this period of six weeks.

6. Petition is disposed of in the above terms.

(Advait M. Sethna, J)

(M. S. Sonak, J.)