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

\+ **W.P.(C) 10409/2025**

M/S GURU KIRPA ENTERPRISES .....Petitioner

Through: Mr. Sholab Arora, Advocate.

versus

OFFICE OF THE COMMISSIONER OF CUSTOMS .....Respondent

Through: Mr. Aakarsh Srivastava, SSC with Mr. Anand Pandey, Advocate.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RAJNEESH KUMAR GUPTA

<u>O R D E R</u>

% 22.07.2025

1. This hearing has been done through hybrid mode.

2. The present writ petition has been filed by the Petitioner under Article 226 of the Constitution of India seeking expeditious consideration and decision in the representation dated 30th May, 2025.

3. By the said representation, the Petitioner has sought amendment in the shipping bills bearing Nos. 9399699, 9399704, 9399698 and 9409406 dated 25th April, 2024. The prayer in this petition reads as under:

> *"a) a writ of mandamus or any other appropriate writ / direction to the Respondent to allow the representation dated 30.05.2025 bearing Diary No. 11365867 and permit the amendment of Shipping Bills bearing numbers 9399699, 9399704, 9399698 & 9409406 dated 25.04.2024 u/s 149 of the Customs Act 1962 to the effect that the CESS amounts of Rs.4,80,162.82, Rs.4,71,588.48, Rs. 4,63,014.14 & Rs. 3,85,845.12 be deemed to be declared in the said Shipping Bills respectively."*

4. The Petitioner is engaged in the business of trading energy drinks. In January, 2024, the Petitioner is stated to have purchased certain consignments of energy drinks from one M/s Sandeep Impex and paid *inter alia* CESS on such consignments.

5. However, it is the case of the Petitioner that in the shipping bills pertaining to the said purchases, the CESS was inadvertently not declared and therefore, the Petitioner can now not claim any refund of the said CESS. Upon realising the same, the Petitioner filed the representation, seeking to amend the shipping bills under Section 149 of the Customs Act, 1962 *(hereinafter, the Act).*

6. Ld. Counsel for the Petitioner submits that the said representation was first filed on 16th April, 2025 and then again on 30th May, 2025. The prayer of Mr. Sholab Arora, ld. Counsel for the Petitioner is that the Customs Department ought to take a decision in this matter as the refund of the Petitioner has been held up.

7. On behalf of the Respondent, Mr. Aakarsh Srivastava, ld. Counsel submits that there are stringent conditions under Section 149 of the Act for permitting editing and amendment in shipping bills. The representation in question has been filed by the Petitioner after almost one year of the exports having been effected. It is further stated that in case of energy drinks, the same requires deeper scrutiny.

8. Mr. Arora, ld. Counsel for the Petitioner submits that all the relevant documents annexed with the petition are sufficient to satisfy the conditions u/s 149 of the Act.

9. In the overall assessment of the facts, this Court deems fit to direct the Customs Department to take a decision on the representations filed by the

Petitioner for amendment of shipping bills by 30th September, 2025.

10. The petition itself shall be transmitted to the Department by Mr. Srivastava in support of the representation already made so that the documents can also be taken into account while taking a decision.

11. Accordingly, the present writ petition is disposed of in above terms. All pending applications are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

JULY 22, 2025/*MR/ss*