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

+ **W.P.(C) 10264/2018 & CM APPLs. 40007/2018, 7610/2020**

M/S PATEL ENGINEERING LIMITEDPetitioner

Through: Ms. Devahuti Tamuli, Advocate.
versus

COMMISSIONER OF CUSTOMS AND ORS.Respondents

Through: Mr. Harpreet Singh, SPC for R-1.
Mr. T. Nath, Mr. Harshit Singh and
Mr. A. Dev, Advocates for R-2.
Mr. M. Gautam, CGSC with Mr.
Vardhman Kaushik, Mr. Vinay
Kaushik, Mr. Vipul Verma and Mr.
Prithvi, Advocates for R-3.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

% **24.04.2025**

1. This hearing has been done through hybrid mode.
2. The present petition has been filed on behalf of the Petitioner-M/s Patel Engineering Limited under Article 226 of the Constitution of India *inter alia* seeking release of the custom bonds dated 16th July, 2008 and 16th February, 2009 furnished by the Petitioner to Respondent No. 1-Office of the Commissioner of Customs.
3. It is stated in the petition that on 30th November, 2006 the Petitioner was awarded a contract by the Respondent No. 2-National Thermal Power Corporation to execute Penstock and Power House Package for Loharinag Pala Hydro Electric Power Project (*hereinafter, the 'project'*). Vide a letter dated 2nd June, 2008 the Petitioner informed the Respondent No. 2 that it

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placed purchase orders to procure hot rolled steel plates to be used in the project. Subsequently, the Respondent No. 2 issued a project authority certificate on 19th June, 2008. In view of the said letter, the Director General of Foreign Trade issued advance authorizations dated 3rd July, 2008 and 10th February, 2009 which *inter alia* mentioned the export obligation which the Petitioner had to fulfil in terms of the Foreign Trade Policy (2004-2009). The Petitioner then submitted two separate custom bonds with the Respondent No.1. The first bond dated 16th July, 2008 is stated to have been submitted with the Respondent No.1 for an amount of Rs.9,55,50,000/-. The second bond dated 16th February, 2009 is stated to be for an amount of Rs.88,00,000/-.

4. The only issue in the present case is for the release of customs bonds dated 16th July, 2008 and 16th February, 2009.

5. On behalf of the Customs Department (*hereinafter*, ‘*department*’) it is submitted by Mr. Harpreet Singh, Id. Senior Panel Counsel that the original bonds are not traceable. However, the department is willing to give an endorsement for cancellation of the bonds on a certified copy. It is further submitted that if the bonds are traced, the same would also be released in future.

6. A letter dated 12th January, 2025 is placed on record. A copy of the same be handed over to Id. Counsel for the Petitioner. The relevant extract of the letter reads:

“Shri Kailash Chandra Sahoo, Deputy Manager (Export-Import) of Patel Engineering Ltd. had visited to DEEC Section, Office of Commissioner of Customs (Export), on 17.01.2025. As the original bonds have not been traced so far, he was requested to submit



the certified copy of the bonds executed by them against the licence No.0310477341/03.07.2008 and 0310506468/10.02.2009 for the endorsement of cancellation of bonds thereon. As and when the original bonds are traced, same would be submitted to petitioner by cancelling the same. However, the certified copies as requested have not been submitted by the petitioner so far.”

7. Mr. Kailash Chandra Sahoo, Deputy Mangar of the Petitioner company or any other authorised representative may visit the office of the Commissioner of Customs (Export), New Custom House, Ballard Estate, Mumbai-400001 on 15th May, 2025 to seek release of the customs bonds dated 16th July, 2008 and 16th February, 2009. The Bonds shall then be released in terms of the letter dated 12th January 2025 extracted above.

8. Accordingly, the present writ petition is disposed of in above terms. Pending application(s), if any, are also disposed of.

PRATHIBA M. SINGH, J.

RAJNEESH KUMAR GUPTA, J.

APRIL 24, 2025/MR/rks