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

+ **W.P.(C) 14377/2024 & CM APPL. 74787/2025**

KEDAR NATH AND SONS INDIA PVT LTDPetitioner

Through: **Mr. Sadashiv Dadheech, Advocate**

versus

COMMISSIONER OF CUSTOM (IMPORTS))Respondent

Through: **Mr. Anurag Ojha, SSC** with
Mr. Dipak Raj, Advocate

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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12.03.2026

1. A prayer for provisional assessment by finalizing the bill of entries and directions to release the bank guarantee is moved by the petitioner.
2. It is the case of the petitioner that though data was submitted within time to the respondent, there is a failure on the part of the respondent to complete the assessment so as to enable him to claim the release of bank guarantee.
3. The counsel for respondent states that since the record with the respondent is not traceable, if the petitioner furnishes the entire record for completing the provisional assessment as prayed within reasonable period, the assessment can be completed.
4. In response to above, the counsel for petitioner states that he shall appear before the Assessment Officer i.e., Mr. R. P. Joshi, Assistant Commissioner, Appraising Group 2G, O/o Pr. Commissioner of Customs,



TKD (Import) (Mob. No. 9910757288) on 23rd March, 2026 with entire data for processing the request for assessment.

5. We expect the said assessment to be completed within reasonable period and in any case within a period of four weeks thereafter.
6. The order of assessment shall be, accordingly, made available to the petitioner immediately thereafter.
7. Based on the same, it shall be open for the respondent also to process the request of the petitioner for release of bank guarantee.
8. Liberty to approach afresh is granted in case the order is adverse to the interest of the petitioner.
9. The petition, accordingly, stands partly allowed in above terms and is disposed of along with pending applications, if any.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

MARCH 12, 2026

gs/av