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

+ **W.P.(C) 18265/2025**

LS CABLE INDIA PVT. LTD.

.....Petitioner

Through: Mr. Pradeep Singh Rawat and
Mr. Lalit Mohan Pant, Advocates.

versus

**THE ASSISTANT COMMISSIONER OF CUSTOMS
GROUP IV, ACC(IMPORT) & ORS.**

.....Respondents

Through: Mr. Gibran Naushad, Senior Standing
Counsel with Mr. Harsh Singhal,
Mr. Suraj Shekhar Singh, Advocates.

CORAM:

HON'BLE MR. JUSTICE NITIN WASUDEO SAMBRE

HON'BLE MR. JUSTICE AJAY DIGPAUL

ORDER

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22.01.2026

1. The prayer in the petition reads thus:-

“a. issue a writ in the nature of mandamus, directions, orders for directing Respondent No.1 to expeditiously allow the amendment of the bill of entry no. 4158766 dated 24.06.2024 in accordance with the provisions of section 149 of the Act.

b. issue a writ in the nature of mandamus, directions, orders for directing Respondent No.1 to allow the refund of the excess custom duties amounting to Rs.68,60,222.6/- paid at the time of filing of the BOE no. 4158766 dated 24.06.2024.

c. Pass any other or further order or orders as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case in the interest of justice and to meet the ends of justice.”

2. The contentions are though within the reasonable period, the petitioner has requested for the amendment of documents pursuant to the



statutory mandate provided under Section 149 of the Customs Act, 1962.

3. The respondents have not decided the same for more than one-and-a half-year.

4. As against above, the learned counsel for the respondents dispute the aforesaid proposition as according to him there is a failure on the part of the petitioner to comply with the requirement as contemplated under first proviso to Section 149. According to him, if the petitioner appears with the documents within the reasonable period, the claim of the petitioner seeking amendment can be decided.

5. That being so, we permit the petitioner to appear before the competent authority on 09th February, 2026. We further direct the respondents to communicate to the petitioner the details of the required documents within one week from today.

6. In case if the documents so required are submitted by the petitioner on 09th February, 2026 or within a period of two weeks thereafter, we expect the respondents to pass appropriate orders in the matter, in any case by 15th April, 2026.

7. Accordingly, the present petition, along with pending applications, if any, stands disposed of.

NITIN WASUDEO SAMBRE, J

AJAY DIGPAUL, J

JANUARY 22, 2026

Sk/av