



**IN THE HIGH COURT OF PUNJAB AND HARYANA  
AT CHANDIGARH**

CWP-15114-2023

Date of decision : 17.02.2025

M/s Gupta Enterprises

.....Petitioner

Versus

Commissioner of Customs (Exports) and another

.....Respondents

CORAM: HON'BLE MR. JUSTICE SHEEL NAGU, CHIEF JUSTICE  
HON'BLE MR. JUSTICE H.S. GREWAL

Present: Mr. Sholab Arora, Advocate (through video conferencing),  
for the petitioner.

Mr. Sourabh Goel, Senior Standing Counsel, CBIC,  
for respondent No.1.

Mr. Arun Dogra, Advocate,  
for respondent No.2.

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**SHEEL NAGU, CHIEF JUSTICE**

1. In response to query made by this Court on 22.01.2025, respondent No.1 has filed an affidavit of the Assistant Commissioner of Customs (Legal), ICD Tughlakabad Export, New Delhi, which is *inter alia* accompanied by a letter dated 31.01.2025 (Annexure R-1/1) informing that the amount of Rs. 23,02,465/- has been directed to be unblocked.

2. Learned counsel for respondent No.2 fairly submits that the said unblocked amount shall be released to the petitioner as expeditiously as possible.

3. As regards prayer (b) made by the petitioner in the prayer clause of the petition, learned counsel for respondent No.1 fairly submits that if a



representation is made by the petitioner to respondent No.1, same shall be considered in its right perspective in accordance with law.

4. In view of above, the petition having rendered infructuous stands disposed of with the aforesaid liberty.

( SHEEL NAGU )  
CHIEF JUSTICE

( H.S. GREWAL )  
JUDGE

February 17, 2025  
narotam

Whether speaking/reasoned	Yes/No
Whether reportable	Yes/No