

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO.1677 OF 2014

M/s. Jeet International.	..Petitioner.
vs.	
Union of India and ors.	..Respondents.

WRIT PETITION NO.1723 OF 2014

M/s. A.P. Trading Co.	..Petitioner.
vs.	
Union of India and ors.	..Respondents.

Shri. S. Kantawala with Shri. Brijesh Pathak for the Petitioners.
Shri. V.A.Sonpal, Special Counsel for Respondent-State.

**CORAM : S.C. DHARMADHIKARI
AND
S.P. DESHMUKH, JJ.
DATE : 09 MARCH, 2015**

PC:

After having heard both sides at some length we find that the respondents are stating that the communication-Annexure- H at Page 33 to these writ petitions is an order and which speaks for itself. It being a speaking order rejecting the

request to utilize the SAD refund credit certificate for part payment duty in manual bill of entry, the petitioners can challenge this order by filing appeals. There is a two tier appellate mechanism available in which all grievances with regard to applicability of any circular or any conditions thereof can be raised. Keeping open all contentions for being raised during such appellate proceedings and if the petitioner files an appeal against the order dated 20 November 2013 within a period of six weeks from the date of receipt of a copy of this order, the appellate authority shall dispose of the appeals on merits and in accordance with law.

2) This order is passed in the peculiar facts and circumstances of this case. Since these writ petitions are pending in this court and there was a doubt whether the order that is required to be passed has been duly passed or not, but in the light of the clarification given now, we exclude the period spent in prosecution of these writ petitions in computing the period of limitation for filing appeal and without this order being treated as a precedent in future cases. If after excluding the period during which these petitions were pending and if the appeals are filed within 6-weeks then alone the appeals so filed shall not be dismissed as time barred but decided in accordance with law.

Beyond this, no relief can be granted. Writ petitions are disposed of accordingly.

(S.P. DESHMUKH, J.) (S.C. DHARMADHIKARI, J.)