

Shephali

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 11312 OF 2014**

Jewelex India Private Limited	...Petitioners
<i>Versus</i>	
The Union of India through the Secretary, Ministry of Finance, Department of Revenue & Anr.	...Respondents

Mr. Bharat Raichandani, *i/b Mr. Rajan Mishra for the Petitioners.*
Mr. Pradeep S. Jetly, *for the Respondents.*

**CORAM: S.C. DHARMADHIKARI &
G.S. PATEL, JJ.**
DATED: 22nd February 2016

PC:-

1. After this Petition was argued for some time and we expressed our disinclination to entertain it on the ground that there is an alternate and equally efficacious remedy available to the Petitioners, Mr. Raichandani, learned counsel appearing for the Petitioners seeks leave to withdraw it with liberty to file an Appeal and raise all grounds, including that the delay in passing the adjudication/Order-in-Original is fatal to the case.

2. The Writ Petition is dismissed as withdrawn with liberty as prayed.

3. If the Appeal is brought before the first Appellate Authority as stated today within a period of four weeks from the date of receipt of a copy of this order, that Authority may sympathetically consider condoning the delay in presenting the Appeal and by construing that the period spent in prosecution of this Petition which is *bona fide* and in a wrong Court deserves to be excluded.

4. This order should not be treated as a precedent for all future matters.

(G. S. PATEL, J.)

(S. C. DHARMADHIKARI, J.)