IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CUSTOM APPEAL NO. 22 OF 2007

THE COMMISSIONER OF CUSTOMS (IMPORT)
MUMBAI-I. ...Appellant
Versus
SANDEEP AIL, MUMBAI-01 ...Respondent

with
CUSTOM APPEAL NO. 24 OF 2007

THE COMMISSIONER OF CUSTOMS (IMPORT)
MUMBAI-I. ...Appellant
Versus
K.C.M. GIRI, MUMBAI-01 ...Respondent

with
CUSTOM APPEAL NO. 28 OF 2007

THE COMMISSIONER OF CUSTOMS (IMPORT)
MUMBAI-I. ...Appellant
Versus
A.PAIS, MUMBAI-01 ...Respondent

with
CUSTOM APPEAL NO. 30 OF 2007

THE COMMISSIONER OF CUSTOMS (IMPORT)
MUMBAI-I ...Petitioner
Versus
R.M. BAXI, MUMBAI ...Respondent

with
CUSTOM APPEAL NO. 62 OF 2007

THE COMMISSIONER OF CUSTOMS (IMPORTS) MUM ...Petitioner
Versus
M/S BHAVITA CHEMICALS PRIVATE LIMITED ...Respondent

Mr.Pradeep S.Jetly, for the Appellants in CUAPP Nos.22/07, 24/07, 28/07, 30/07, 62/07.

Mr.Abhimanyu Singh i/b. Mr.V.Subramanian, for Respondents in CUAPP Nos.22/07, 24/07, 28/07, 30/07,62/07.

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CORAM : S.C. DHARMADHIKARI &
G.S. KULKARNI, JJ.

DATED : 4th APRIL,2016

P.C.:

1. Mr.Pradeep S.Jetly, learned Counsel appearing for the Revenue, on instructions, states that the Revenue may be allowed to withdraw these Appeals.

2. The appeals are withdrawn in the light of the Circular issued by the Revenue which determines the limit of monetary sums or the sum above which alone the appeals of the Revenue are to be pressed. Every appeal involving a sum mentioned below this limit would not be pressed and on the Revenue's request the Court may dismiss it as withdrawn.

3. We have found that the Revenue is withdrawing the appeals though admitted on substantial questions of law. It is for the Revenue to decide and withdraw the appeals based on its Circular, but we clarify

that we have expressed no opinion on the question of law nor on the legality and validity of the circular. Finding that no assistance would be rendered by the Revenue to decide these Appeals, we grant this request.

4. By clarifying as above, the appeals are allowed to be withdrawn and stand disposed of as such.

[G.S. KULKARNI, J.] **[S.C.DHARMADHIKARI, J.]**