

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CUSTOMS APPEAL NO.82 OF 2015

The Commissioner of Customs,
Nhava Sheva-V

.... Appellant

Vs.

Neoteric Informatique Ltd.

.... Respondents

Mr. Pradeep S. Jetly for the Appellant.

Mr. Jitendra Motwani i/by M/s. Economic Laws Practice
for the Respondents.

CORAM: S.C. DHARMADHIKARI &
B.P. COLABAWALLA, JJ.

DATE : SEPTEMBER 19, 2016

P.C:

Having heard both sides and perusing the order passed by the Tribunal and impugned in this appeal, we are of the opinion that in the peculiar facts and circumstances, the Tribunal's view that the proceedings were barred by limitation does not call for interference. It is a possible and plausible view. The issue of limitation is a mixed question of fact and law. In the present case the finding on the point of limitation cannot be

termed as perverse, more particularly bearing in mind the reasons assigned in paras 6 to 6.3. In these circumstances, there is no substantial question of law involved in the present appeal. It is dismissed.

(B.P. COLABAWALLA, J.)

(S.C. DHARMADHIKARI, J.)