

Shephali

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
WRIT PETITION NO. 2126 OF 2014**

Surabhi Enterprise Private Limited & Anr. ...Petitioners
Versus
The Union of India, through Ministry of Finance ...Respondents
& 2 Ors.

Ms. Nena Mehta, for the Petitioners.
Mr. Pradeep S. Jetly, for Respondent Nos. 2 and 3.

**CORAM: S.C. DHARMADHIKARI &
G.S. PATEL, JJ.
DATED: 11th January 2016**

PC:-

1. After the matter was heard for some time, Mr. Jetly, on instructions from Mr. Abhay Kumar, Senior Intelligence Officer “D” Cell, DRI, states that if the Petitioners attend the office of the said Officer/Authority, a further statement would be recorded and after the computation is made, a notice to show cause would be issued within four weeks from the date of the recording of statement as above.

2. Thereafter, Mr. Jetly states on instructions, that no further statements need to be recorded. We accept the statements made by Mr. Jetly on instructions as undertaking given to the Court.

3. Since the Petitioners are apprehending that there would be recovery by coercive means, meaning thereby that coercive means would be resorted to to recover the tax or duty amount and which is undetermined, unadjudicated and unascertained, we have taken the care of recording the statements of Mr. Jetly.

4. We do not think that the stand in the Respondents' Affidavit therefore needs to be gone into any further details. Once the Petitioners' apprehensions are taken care of and no coercive means would be resorted to unless the show cause notice has been adjudicated, then, the Writ Petition need not be kept pending. It stands disposed of by keeping open all contentions and in relation to the reliefs that are claimed in the Writ Petition.

5. It is stated that on behalf of the Petitioners, one Mr. Mahesh Chavan will attend the office of the Adjudicating Authority and for having the statements recorded. Order accordingly.

(G. S. PATEL, J.)

(S. C. DHARMADHIKARI, J.)