IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

**WRIT PETITION NO.3412 OF 2014**

Dolly Exim Private Ltd. .... Petitioner
Vs.
The Union of India & Others .... Respondents

**<u>WITH</u>**
**CIVIL APPLICATION NO.1228 OF 2016**
**IN**
**WRIT PETITION NO.3412 OF 2014**

Dolly Exim Private Ltd. .... Applicant
***In the matter of***
Dolly Exim Private Ltd. .... Petitioner
Vs.
The Union of India & Others .... Respondents

**<u>WITH</u>**
**WRIT PETITION NO.3414 OF 2014**

Mrs. Ushakiran Deora .... Petitioner
Vs.
The Union of India & Others .... Respondents

**<u>WITH</u>**
**CIVIL APPLICATION NO.1229 OF 2016**
**IN**
**WRIT PETITION NO.3414 OF 2014**

Ushakiran Deora .... Applicant
***In the matter of***
Ushakiran Deora .... Petitioner
Vs.
The Union of India & Others .... Respondents

**WITH**
**WRIT PETITION NO.3416 OF 2014**

Ashok Deora .... Petitioner
Vs.
The Union of India & Others .... Respondents

**WITH**
**CIVIL APPLICATION NO.1230 OF 2016**
**IN**
**WRIT PETITION NO.3416 OF 2014**

Ashok Deora .... Applicant
***In the matter of***
Ashok Deora .... Petitioner
Vs.
The Union of India & Others .... Respondents

**WITH**

**WRIT PETITION NO.3417 OF 2014**

Jaisenato Industries Pvt. Ltd. .... Petitioner
Vs.
The Union of India & Others .... Respondents

**WITH**
**CIVIL APPLICATION NO.1231 OF 2016**
**IN**
**WRIT PETITION NO.3417 OF 2014**

Jaisenato Industries Private Ltd. .... Applicant
***In the matter of***
Jaisenato Industries Private Ltd. .... Petitioner
Vs.
The Union of India & Others .... Respondents

Mr. Prakash Shah with Mr. Prasad Paranjpe & Mr. Jas Sanghavi i/by M/s. PDS Legal for the Petitioner in all Petitions and for the Applicant in all Applications.

Mr. Swapnil Bangur with Mr. Sham Walve for Respondent Nos.2, 3 & 4 in all Petitions and Applications.

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

**DATE** **:** FEBRUARY 13, 2017

**P.C:**

1. Heard both sides. The petitions impugn an attachment levied on immoveable properties more particularly described in the Order of Attachment, a copy of which is to be found at Exhibit-A to the respective paper-books.

2. The substantive proceedings, namely, Central Excise Appeal No.213 of 2007 {***M/s. Santogen Textile Mills Ltd. V/s. The Commissioner of Central Excise, Navi Mumbai – 400 614***} and connected Appeals raising substantial questions of law were disposed of on 25-1-2017. We have answered the substantial questions of law and as enumerated in the penultimate paragraph of the Judgment in favour of the assessee

and against the Revenue. Most of the main questions and stated to be substantial questions of law are answered in favour of the assessee. The assessee's Appeals have thus succeeded. Once the Revenue cannot recover the amounts which were the subject-matter of the Appeals, then, the attachment is futile. It cannot be allowed to be continued any longer. The Order of Attachment is, therefore, set aside. The writ petitions are allowed to this extent and accordingly stand disposed of. There will be no order as to costs.

3. In view of disposal of the writ petitions, the Civil Applications preferred in the respective writ petitions do not survive and they stand disposed of accordingly.

(B.P. COLABAWALLA, J.) (S.C. DHARMADHIKARI, J.)