

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION**

WRIT PETITION NO. 6338 OF 2017

Tiong Woon Project & Contracting
(I) Pvt. Ltd.

.. Petitioner

v/s.

Union of India & Ors.

.. Respondents

Mr. Sujay Kantawala i/b Brijesh Pathak for the petitioner
Mr. Swapnil Bangur a/w Mr. Sham Walve for respondent nos. 2
and 3.

**CORAM : S.V. GANGAPURWALA &
A.M. BADAR, J.J.**

DATED : 27th JUNE, 2017

PC.

1. We have heard the learned Counsel for the petitioner and the learned Counsel for the respondent. The grievance of the petitioner is with regard to non-compliance of the order passed by the Tribunal. The appeal filed by the Revenue has been dismissed by the Tribunal. Pursuant to the dismissal of the appeal, the petitioner is entitled for release of two bank guarantees and two bonds. The order of the Tribunal is dated 17th January, 2017.

2. It is submitted by the learned Counsel for both the parties that the appeal before the Tribunal was filed by the Revenue and during the pendency of the appeal before the Tribunal, the Revenue was not enjoying any orders of stay and the order of Commissioner of Import is dated 31.03.2016. There is no impediment for the Department to implement the order.

3. On 19th June, 2017 we adjourned the matter at the request of the learned Counsel for the respondents so as to enable the learned Counsel to take instructions.

4. Today, the learned Counsel for the Revenue submits that the Department is in process of filing an appeal against the order passed by the Tribunal. Almost six months would lapse since the date of the order of the Tribunal, as yet the appeal has not been filed. The Revenue is also duty bound to abide by the orders passed in the same manner as they expect the assessee to abide by the orders of the Tribunal.

5. We direct the respondents to release the bank guarantees and the bonds as prayed within a period of six weeks from today, unless the Revenue has some orders in its favour.

6. With this observation and directions, the Writ Petition stands disposed of. No costs.

(A.M. BADAR, J.)

(S.V. GANGAPURWALA, J.)