

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.5970 OF 2008

Navi Mumbai SEZ Private Limited ...Petitioner

Versus

The Union of India and others ... Respondents

**Mr. Gaurav Thakur i/by A. S. Dayal & Associates for the
Petitioner.**

**Mr. Pradeep S. Jetly a/w Mr. N. R. Prajapati & Mr. D. P. Singh
for the Union of India.**

Mr. Sham Walve for the Respondent Nos.5 & 6.

**CORAM : S. V. GANGAPURWALA AND
A. M. BADAR, JJ.**

DATE : 27th JULY, 2017

P. C. :

1. We have heard the Learned Counsel for the Petitioner and Mr. Pradeep S. Jetly the Learned Counsel for the Union of India.

2 The Learned Counsel for the Petitioner submits that
the Petitioner had supplied goods from DTA to SEZ. A Circular
dated 30th June, 2008 was issued purporting to levy duty. The

learned counsel submits that the Gujrat High Court in case of Essar Steel Limited vs. Union of India, reported in 2010 (249) ELT 3, had the occasion to address the veracity of the said circular and the said Circular is set aside by the Gujrat High Court in the above referred case. The Apex Court has confirmed the said judgment. Mr. Walve, the learned counsel, does not oppose this position.

3 In view of the above, Rule is made absolute in terms of prayer clause (a).

(A. M. BADAR, J.)

(S. V. GANGAPURWALA, J.)