

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.5974 OF 2008

Magarpatta Township Development
and Construction Company Ltd. ... **Petitioner**
V/s.
The Union of India & Ors. ... **Respondents**

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Mr.Prakash Shah a/w. Mr, Jas Sanghavi i/by PDS Legal, Advocate
for the Petitioner.

MR.Pradeep S.Jetly a/w. Mr.D.P.Singh and Mr.N.R.Prajapati,
Advocate for the Respondent Nos.1 to 4.

Mr.Sham V.Walve, Advocate for the Respondent Nos.5 and 6.

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**CORAM : S.V.GANGAPURWALA &
A.M.BADAR JJ.**

DATED : 28th July 2017.

P.C.

1 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 v. 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.

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

3 In case, there is some bank guarantee, the Respondent shall release the same expeditiously.

(A.M.BADAR J.)

(S.V.GANGAPURWALA J.)