

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

WRIT PETITION NO. 7914 OF 2008

M/s.Taj Manufacturing Solutions Ltd.	...	Petitioner
V/s.		
Union of India And Ors.	...	Respondents

- Mr.Jas Sanghavi i/b. PDS Legal for the Petitioners.
- Mr.Sham Walve for the Respondents.

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

DATE : 21st JULY, 2017.

PER COURT :

1] Today, we have disposed of Writ Petition No.48 of 2009. In the said Writ Petition, we have heard the learned counsel for the Petitioner and Mr.Walve, learned counsel for the Respondent-State.

2] In the present matter, the similar relief is claimed. As such, we have asked Mr.Walve, who normally appears for Respondents/State to appear and assist the Court.

3] The learned counsel for the Petitioners submits that the Petitioners 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.

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

5] Rule made absolute, accordingly, in above terms.

(A.M. BADAR, J.)

(S.V. GANGAPURWALA, J.)