

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION {L} NO.976 OF 2017

M/s. Just Dial Global Pvt. Ltd. & Anr. Petitioners

Vs.

Union of India & Ors. Respondents

Mr. Vipin Kumar Jain with Ms Megha Udeshi &
Mr. Rishi Garg i/by Mr. Prabhakar K. Shetty for
the Petitioners.

Mr. Swapnil Bangur with Ms Shalaka Gujar for
the Respondents.

**CORAM: S.C. DHARMADHIKARI &
PRAKASH D. NAIK, JJ.**

DATE : MAY 02, 2017

P.C:

1. It is stated that an application for rectification of the mistakes in the order passed, copy of which is at Exhibit-A to the petition, dated 15-5-2015, has not been disposed of by the concerned authority and within the meaning of sub-section (1) of Section 74 of the Finance Act, 1994.

2. Since the section prescribes that a rectification can be made of any mistake apparent from the record by the Central Excise Officer who passed any order under the provisions of this Chapter within two years of the date on which such order was passed and which mistake can be amended, though the word "may" is used in sub-section (1), we would prefer not to enter into that controversy. We are satisfied that such an application need not be kept pending for nearly two years. That would cause prejudice to the petitioners. Therefore, this application should be disposed of by the concerned authority as expeditiously as possible and before Friday, 12th May, 2017. Let the needful be done. All contentions on merits of that application are kept open.

3. The writ petition is disposed of.

(PRAKASH D. NAIK, J.)

(S.C. DHARMADHIKARI, J.)