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

CUSTOMS APPEAL NO.33 OF 2013

The Commissioner of Customs (Import),
Mumbai .... Appellant
Vs.
M/s. Raj Petroleum Products Ltd.,
Mumbai-400 033 .... Respondents

AND
CUSTOMS APPEAL NO.3 OF 2015

The Commissioner of Customs (Import),
Mumbai .... Appellant
Vs.
S.C. Shah and Company (India) & Ors. .... Respondents

Mr. Pradeep S. Jetly for the Appellant in both Appeals.

Mr. Jas Sanghavi i/by M/s. PDS Legal for the Respondents in CUAPP-33/2013.

Ms Kiran Doiphode i/by M/s. V.M. Doiphode & Co. for Respondent Nos.2 & 3 in CUAPP-3/2015.

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

DATE : MAY 02, 2017

P.C:

1. Mr. Jetly, on instructions, states that the Revenue may be allowed to withdraw these appeals.

2. They are withdrawn in the light of the Circular issued by the Revenue which determines the limit of monetary sums or the sum above which alone the appeals of the Revenue are to be pressed. Every appeal involving a sum mentioned below this limit would not be pressed and on the Revenue's request the Court may dismiss it as withdrawn.

3. We have found that the Revenue is withdrawing the appeals though admitted on substantial questions of law. It is for the Revenue to decide and withdraw the appeals based on its Circular, but we clarify that we have expressed no opinion on the questions of law nor on the legality and validity of the Circular.

4. By clarifying as above, both these appeals are allowed to be withdrawn and stand disposed of as such.

(PRAKASH D. NAIK, J.) (S.C. DHARMADHIKARI, J.)