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

CUSTOMS APPEAL NO.42 OF 2016

M/s. Excel Overseas Pvt. Ltd.	... Appellant
Vs.	
Commissioner of Customs and Anr.	... Respondents

**WITH
CUSTOMS APPEAL NO.45 OF 2016**

Ramesh Shah	... Appellant
Vs.	
Commissioner of Customs and Anr.	... Respondents

Mr. Vipin Jain, Vishal Agarwal, Ashutosh Mishra a/w P.K. Shetty for the Appellants.

Mr. Pradeep Jeth for the Respondents.

**CORAM : A.S. OKA &
RIYAZ I. CHAGLA, JJ.**

DATE : 4th SEPTEMBER, 2017

PC.

1 The learned counsel appearing for the appellants, on instructions, states that as these Appeals are not maintainable before this Court, the appellants may be granted permission to withdraw the Appeals with liberty to file appropriate proceedings before the Apex Court. Accordingly, the Appeals are disposed of with liberty as prayed. All contentions on merits are kept open.

(RIYAZ I. CHAGLA, J)

(A.S. OKA, J)