

**THE HON'BLE SRI JUSTICE SANJAY KUMAR
AND
THE HON'BLE SMT. JUSTICE ANIS**

WRIT PETITION NO.1006 OF 2001

O R D E R

(Per Hon'ble Sri Justice Sanjay Kumar)

This writ petition was filed assailing Circular No.554/50/2000-CX dated 19.10.2000 issued by the Central Board of Excise and Customs, New Delhi, and the consequential Standing Order No.25 of 2000 dated 21.10.2000 issued by the Commissioner of Customs and Central Excise, Hyderabad-I, Commissionerate, Hyderabad.

It is now stated that the impugned Circular dated 19.10.2000 fell for consideration before the Supreme Court in **NAHAR INDUSTRIAL ENTERPRISES LTD. V/s. UNION OF INDIA**¹ and the Supreme Court quashed the said circular being of the opinion that the view expressed therein was indefensible. Challenge to the very same circular in this writ petition therefore does not survive for independent consideration. As the Standing Order dated 21.10.2000 was merely consequential to the Circular dated 19.10.2000, the same also would not survive once the circular itself stands quashed.

The writ petition is accordingly allowed quashing Circular No.554/50/2000-CX dated 19.10.2000 issued by the Central Board of Excise and Customs, New Delhi, and the consequential Standing Order No.25 of 2000 dated 21.10.2000 issued by the Commissioner of Customs and Central Excise, Hyderabad-I, Commissionerate, Hyderabad. Pending miscellaneous petitions, if any, shall stand closed in the light of this final order. No order as to costs.

SANJAY KUMAR, J

ANIS, J

12th JULY, 2017
Svv

¹ (2004) 7 SCC 618