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

WRIT PETITION NO. 6187 OF 2017

Satish Panchariya ... Petitioner
V/S.

Union of India & Anr. ... Respondents

WRIT PETITION NO. 12034 OF 2017

Hussain Shattaf ... Petitioner
V/S.

Union of India & Anr. ... Respondents

WRIT PETITION (St.) NO. 13859 OF 2016

KSS Ltd. ... Petitioner
V/S.

Union of India & Anr. ... Respondents

Mr. Prakash Shah, with Mr. Jas Sanghavi i/b. V.B. Singh for the
Petitioner.

Mr. Pradeep S. Jetly, for Respondents in WP No. 12034 of 2017.

Mr. Dwivedi, Mr. Sham Walve and Mr. Mishra for the Respondent
in WP No.6187 of 2017 and WPL No. 13859 of 2016.

**CORAM: M.S.SANKLECHA &
RIYAZ I. CHAGLA, JJ.**
DATED: 24TH SEPTEMBER, 2018.

PC:-

1. Office objections in Writ Petition (St.) No. 13859 of 2016
dispensed with.

2. In these three Petitions the challenge is restricted to
constitutional validity of Section 129 E of the Customs Act, 1962
as amended by Finance Act (No.2) of 2014 of 2014. The above
amendment was brought into effect from 6th August, 2014

prescribing the mandatory pre-deposit for filing Appeals before the Commissioner (Appeal) and the Tribunal.

3. This issue is no longer *res integra* as our Court in ***Haresh Nagindas Vora Vs. Union of India***¹ has negated a challenge to the constitutional validity of the amended Section 129 E of the Act.

4. In the above view all the three Petitions are dismissed.

(RIYAZ I. CHAGLA J.)

(M.S.SANKLECHA, J.)

¹ 2017 (353) E.L.T. 154 (Bom.)