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

**REVIEW PETITION (L) NO. 41 OF 2017
WITH
NOTICE OF MOTION NO. 350 OF 2018**

Laminate Distributors (India) ... Petitioner
Versus
The Commissioner of Customs (Import) ... Respondent

**REVIEW PETITION (L) NO. 44 OF 2017
WITH
NOTICE OF MOTION NO. 351 OF 2018**

Nirmal Rathi ... Petitioner
Versus
The Commissioner of Customs (Import) ... Respondent

**REVIEW PETITION (L) NO. 39 OF 2017
WITH
NOTICE OF MOTION NO. 352 OF 2018**

Nirmal Kumar Rathi partner of S.G. Sales Corporation. ... Petitioner
Versus
The Commissioner of Customs (Import) ... Respondent

**REVIEW PETITION (L) NO. 40 OF 2017
WITH
NOTICE OF MOTION NO. 353 OF 2018**

Rakesh Rathi ... Petitioner
Versus
The Commissioner of Customs (Import) ... Respondent

**REVIEW PETITION (L) NO. 42 OF 2017
WITH
NOTICE OF MOTION NO. 354 OF 2018**

S.G. Sales Corporation ... Petitioner
Versus

The Commissioner of Customs (Import) ... Respondent

REVIEW PETITION (L) NO. 43 OF 2017

WITH

NOTICE OF MOTION NO. 415 OF 2018

S. Gopal Rathi ... Petitioner

Versus

The Commissioner of Customs (Import) ... Respondent

Ms. N. Parekar, I/b Economic Law Practice for Petitioner / Applicant.

**CORAM: A.S. OKA AND
RIYAZ I. CHAGLA, JJ.**
DATE: 6TH JULY, 2018.

PC:-

1. Heard learned counsel appearing for the Review Petitioners. The first submission is that the issue of jurisdiction of the DRI was raised in the Appeal and was specifically urged before this Court, but has not been considered. However, we find from paragraph 9 of our judgment that the said issue was admittedly not raised before the Appellate Tribunal at the time of hearing. Therefore, this is no ground for Review.

2. All the submissions made across the bar by the learned counsel for the Review Petitioners have been recorded in paragraph No. 9 and have been dealt with. There is no error apparent on the face of the record. Even otherwise there is no ground for Review.

3. Accordingly, the Review Petitions are rejected. In view of this Notices of Motion do not survive.

(RIYAZ I. CHAGLA J.)

(A.S. OKA, J)