IN THE HIGH COURT OF JUDICATURE AT BOMBAY,
BENCH AT AURANGABAD.

906 WRIT PETITION NO.1297 OF 2014

BABASAHEB NIVRUTTI PAWAR (DIED) THROUGH L.Rs.
TUSHAR BABASAHEB PAWAR AND OTHERS
VERSUS
THE ADDITIONAL DIRECTOR GENERAL
OF FOREIGN TRADE AND OTHERS

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Advocate for Petitioners : Mr. Niteen V. Gaware.

AGP for Respondent No.3 : Mr. S. P. Tiwari.

Advocate for Respondent Nos.1 & 2 : Mr. S. B. Deshpande.

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CORAM : **T. V. NALAWADE, J.**
DATE : 13th February, 2019.

PER COURT:

. The petition is filed to challenge the order of the authority and also the Appellate Authority created under the Foreign Trade (Development and Regulation) Act, 1992. The authority has directed the Petitioners, who were Directors of the registered co-operative society, to pay not only the import tax evaded, but also penalty on it. The Appellate Authority has dismissed the appeal. The learned counsel for Respondent, Department drew the attention of this Court to the provisions of Section 16 of the Act, which is of review. This provision shows that on its own or otherwise also, the Central

Government can review the order made by the Director General. Thus, there is a specific alternate remedy given in the special statute, which needs to be followed first. The learned counsel for Respondent placed reliance on observations made by the this Court in the cases reported as ***2013 (4) All M.R. 111***, (*Oriental Export Corporation Vs. Union of India & Ors.*) and ***2016 (9) ADJ 270***, (*Doab Exim Private Limited and another Vs. Additional Director General Foreign Trade and others*). In both the cases, this Court has made it clear that in the cases like present one involving the aforesaid enactment, remedy given by the special enactment needs to be followed first. In view of this position of law, this Court holds that the writ petition is not tenable at this stage. So, the petition is disposed of as not tenable. All the contentions are kept open.

[T. V. NALAWADE, J.]

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