IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 8425 OF 2019

Om Drishian International Ltd. … Petitioner.
V/s.
Union of India and others. … Respondents.

Mr.Ashok Singh for the Petitioner.
None for the Respondents.

CORAM : M.S. SANKLECHA AND NITIN JAMDAR, JJ.

DATE : 14 August 2019.

P.C. :

On 7 August 2019, we passed the following order:

"1. Mr. Singh, states that the respondents have been served and undertakes to file affidavit of service on or before 13 th August, 2019.

2. This petition challenges inaction on the part of the respondent nos. 2 and 3 in failing to implement the four orders all dated 29th October, 2009 passed by the Commissioner of Customs (Appeals) under the Customs Act, 1962 (Act).

3. As a consequence of the above four orders all dated 29th October, 2009 passed by the Commissioner of

> Customs (Appeals), the petitioners are entitled to a refund of excess duty paid under the Act.
>
> 4. The petitioners are directed to once again serve the respondents. The petition is now posted for hearing on 14 th August, 2019. Parties are put to notice that it is likely that the petition itself may be disposed of finally at the stage of admission. The petitioners are also directed to serve a copy of this order upon the respondents.
>
> 5. Stand over to 14 th August, 2019."

2. Mr.Ashok Singh, learned counsel appearing in support of the petition states that the Respondents have been personally served along with copy of the above order dated 7 August 2019 informing them that the petition is now posted for hearing on 14 August 2019. In support of this, an affidavit of service dated 13 August 2019 is tendered by Mr.Ashok Singh on behalf of the Petitioner.

3. The Petitioner seeks implementation of four orders in appeal dated 29 October 2009 passed by the Commissioner of Customs (Appeals). It is the case of the Petitioner that the implementation of above four orders would result in Petitioner being entitled to the claim of refund. In spite of Petitioner's repeated requests, the process of implementing these four orders has not even been commenced. The Respondent Nos.2 and 3 have not taken any steps to process the refund applications though the Petitioner has filed those applications on 13 September 2016.

4. In the above view of the matter, Respondent Nos.2 and 3 are directed to process the refund applications of the Petitioner within a period of four weeks from today including reassessing of the bills of entry, if required under the law.

5 Petition is disposed of in the above terms.

NITIN JAMDAR, J. M.S. SANKLECHA, J.