

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

WRIT PETITION NO. 9737 OF 2019

Transcon Industries & Anr. .. Petitioners
v/s.
The Union of India & Ors. .. Respondents

Mr. Jas Sanghavi i/b PDS Legal for the petitioners
Mr. Pradeep S. Jetly a/w Mr. J.B. Mishra for the respondents

**CORAM : M.S. SANKLECHA &
NITIN JAMDAR, J.J.**

DATED : 6th SEPTEMBER, 2019

P.C.

1. This petition under Article 226 of the Constitution of India makes a grievance that Amorphous Alloy Ribbon 5 ply Lamination (goods) imported under three Bills of Entry; two of dated 8th July, 2019 and one dated 30th July, 2019 had been seized under Section 110 of the Customs Act, 1962 (Act). Further, inspite of the petitioners request for provisional release of the goods under Section 110A of the Act, the same is not being granted.

2. Mr. Jetly, learned Counsel appearing for the respondents states that the petitioners' prayer for expeditious release of the goods has been acted upon. This as by an order dated 26th August, 2019

the goods have been provisionally released under Section 110A of the Act. Therefore, nothing survives in this petition.

3. At this, Mr. Sanghavi, learned Counsel appearing for the petitioners seeks to amend the petition so as to challenge the order dated 26th August, 2019 allowing the provisional release of the goods.

4. It is a settled position that the order dated 26th August, 2019 of provisional release of the goods is appealable under the Act as held by this Court in *Commissioner of Customs (Import) Vs. S.S. Offshore Pvt. Ltd.* 361 ELT 51.

5. In the above view, we are not inclined to grant any further time as the prayer sought in the petition has been worked out. If the petitioners are aggrieved with the order dated 26th August, 2019 they have an alternative remedy of an appeal under the Act.

6. Accordingly, the petition is dismissed. No order as to costs.

(NITIN JAMDAR, J.)

(M.S. SANKLECHA, J.)