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

WRIT PETITION NO. 12217 OF 2019

AIMCO Pesticides Ltd.

... Petitioner

V/s.

Union of India and Ors.

... Respondents.

Mr. Vivek Walavalkar a/w. Nipa Ghosh, Niti Panchasaria i/b. Deven Dwarkadas & Partners for the Petitioner

Mr. Pradeep Jetly, Senior Advocate a/w. Mr. J.B. Mishra for the Respondents

Jyoti P.
Pawar

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by Jyoti P.
Pawar
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***CORAM : NITIN JAMDAR &
M.S. KARNIK, JJ.***

DATE : 12 FEBRUARY 2020.

P.C. :-

Though various prayers have been made in this Petition, the learned Counsel for the Petitioner submits that Petition is essentially for a prayer to exempt the Petitioner from paying 10% of duty which is a pre-condition for filing an Appeal under Section 129-A of the Customs Act, 1962 to the Customs, Excise and Service Tax Appellate Tribunal (CESTAT).

2. It is the contention of the Petitioner that the Petitioner had deposited Rs.7,00,000/- with the Commissioner of Customs in these proceedings and the same should be set-off in respect of the 10% deposit envisaged for filing an appeal under Section 129-A of the Customs Act. We have not been shown any order by the Tribunal refusing this request of the Petitioner. It is open to the Petitioner to urge the same propositions which are being advanced in this Petition as regards set-off before the Tribunal, which the Tribunal can consider as per law. If the Petitioner is aggrieved by the decision taken by the Tribunal on this aspect, the Petitioner is at liberty to take the challenge further.

3. Keeping the contentions of the parties open on this aspect of the matter, we dispose of the Petition.

M.S. KARNIK, J.

NITIN JAMDAR, J.