

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 11061 OF 2019

S.G.International. ... Petitioner.
V/s.
Union of India and others. ... Respondents.

Mr.Anupam Dighe with Ms.Chandni Tanna i/b. India Law
Alliance for the Petitioner.
Mr.Pradeep S. Jetly, Senior Advocate with Mr.J.B.Mishra
for Respondent Nos.2 to 4.

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Sanjay K.
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CORAM : **NITIN JAMDAR AND
M.S. KARNIK, JJ.**

DATE : **13 February 2020.**

P.C. :

We have heard the learned counsel for the parties for
some time.

2. Apart from contesting the matter on merits, the
Respondents have taken a preliminary objection that the order dated
17 June 2019 annexed at Exhibit-H to the petition passed by the
Superintendent of Customs is an order under section 110A of the
Customs Act, 1962 and an appeal is maintainable against such order

as held by this Court in the case of *Commissioner of Customs, Import-I v. S.S. Offshore Pvt.Ltd.*¹

3. The learned counsel for the Petitioner, on instructions, states that the Petitioner would file an appeal to the Appellate Authority in the light of the decision of this Court in the case of *S.S. Offshore Pvt.Ltd.* The Petitioner has sought to raise various legal questions such as authority of the Officer who passed the order under section 110A of the Act, the validity of the seizure under section 110 as also the issue regarding detention and demurrage charges. All these issues are open to be contended before the Appellate Authority.

4. Keeping all the contentions of both the parties open, we dispose of the petition as above with liberty to the Petitioner to file an appeal.

5. At this stage, the learned Senior Advocate appearing for the Respondents states that in case the appeal is filed within a period of two weeks, the Respondents will not raise an objection regarding limitation. The Tribunal will take note of this stand of the Respondents.

(M.S. KARNIK, J.)

(NITIN JAMDAR, J.)

¹ 2018 (361) ELT 51 (Bom.)