IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

INTERIM APPLICATION NO.1516 OF 2021
IN
WRIT PETITION (ST) NO.5666 OF 2020

The Commissioner of Customs (Preventive),
R & I Division, Mumbai. ...Applicant
IN THE MATTER BETWEEN

Elantra Exports Pvt.Ltd. ...Petitioner
versus
Union of India & Ors. ...Respondents

AND

INTERIM APPLICATION NO.1519 OF 2021
IN
WRIT PETITION (ST) NO.5669 OF 2020

The Commissioner of Customs (Preventive),
R & I Division, Mumbai. ...Applicant
IN THE MATTER BETWEEN

Boxster Impex Pvt.Ltd. ...Petitioner
versus
Union of India & Ors. ...Respondents

AND

INTERIM APPLICATION NO.1518 OF 2021
IN
WRIT PETITION (ST) NO.5670 OF 2020

The Commissioner of Customs (Preventive),
R & I Division, Mumbai. ...Applicant
IN THE MATTER BETWEEN

Dunox Trading & Exports Pvt.Ltd. ...Petitioner
versus
Union of India & Ors. ...Respondents

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Mr.Pradeep S.Jetly, Senior Advocate with Mr.Jitendra B.Mishra, for the Applicant.

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CORAM :- DIPANKAR DATTA, CJ &
G. S. KULKARNI, J.

DATE :- JULY 19, 2021

PC :

1. The prayers as made in these three applications are similar, we therefore, propose to dispose of these Interim Applications by a common order.

2. By an order dated September 22, 2020 these Writ Petitions in which the present Interim Applications have been filed, were disposed of directing the respondents to *inter alia* defreeze the petitioner's bank account, details of which are mentioned in paragraph 37(i) of the said order, with a further direction that the respondents shall complete the investigation into the allegations against the petitioners within a period of three months from the date of receipt of a copy of the said order. It was directed that placing of alert on Import Export Code of the petitioners or claim of refund of IGST/GST would be subject to outcome of such investigations.

3. The Revenue could not complete the investigation, hence, prior to the present interim applications, the revenue had filed interim applications in these writ petitions, praying for extension of time for further six months from the date of expiry of the period prescribed by this Court in its order dated September 22, 2020. By orders dated February 24, 2021 passed on such interim applications, a Coordinate Bench of this Court granted extension of time in terms of the following directions as contained in paragraph 6 of its orders. Paragraph 6 reads thus:-

> "6. After hearing Mr.Pradeep S. Jetly and on going through the averments made in the interim application, prayer made is allowed. Consequently, direction No.(ii) at paragraph 37 in the judgment and order dated 22.09.2020 stands extended by a further period of six months upon expiry of the initial period of three months."

4. The present interim applications have been filed as a matter of abundant caution praying that this Court extend the time by four weeks from the date June 29, 2021, for issuance of a final show cause notice to the petitioner's which was to be issued by the Jurisdictional Commissionerate.

5. Mr.Jetly, learned Senior Counsel for the applicant-revenue has submitted that as per orders dated February 24, 2021 this Court had extended time to complete the investigation, within six months from the expiry of three months as directed by an order dated September 22, 2020, according to which the last date to complete the investigation was June 29, 2021. Drawing our attention to the averments in these interim applications, Mr.Jetly has submitted that investigation was completed within the time limit i.e. on June 24, 2021, after which draft show cause notices were forwarded for issuance, to the Competent Authority-Jurisdictional Commissionerate i.e. Nhava Sheva-II, JNCH, Uran, Raigad, Mumbai, on June 24, 2021. He has submitted that however, the draft show cause notices were pending finalization, which required further four weeks time for actual issuance. In these circumstances, the present applications have been filed seeking extension for issuance of final show cause notices by the Jurisdictional Commissionerate, by four weeks from June 29, 2021. Mr.Jetly has submitted that the status as on date is that in fact, the show cause notices have already been issued.

6. The respondents are served, however, none appears for the respondents.

7. In our opinion, as the investigation was completed within time i.e. on June 24, 2021, as directed by this Court, the revenue had complied with the order dated February 24, 2021 passed by this Court, hence, there was no impediment for the revenue to issue the show cause notices.

8. With these observations, the Interim Applications are disposed of. No costs.

(G. S. KULKARNI, J.) **(CHIEF JUSTICE)**