

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
INTERIM APPLICATION NO.391 OF 2021
IN
WRIT PETITION NO.68 OF 2021**

Commissioner of Customs (Preventive)
Nhava Sheva Preventive Unit (NPSU) ..Applicant

IN THE MATTER BETWEEN

Boxster Impex Pvt. Ltd. ..Petitioner

Versus

Union of India & Ors. ..Respondents

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

**CORAM : UJJAL BHUYAN &
MILIND N. JADHAV, JJ.
DATE : 24th FEBRUARY, 2021**

P.C.

Heard Mr. Pradeep S. Jetly, learned senior counsel for the applicant.

2. Applicant is Commissioner of Customs (Preventive), Nhava Sheva (Preventive Unit). By filing this interim application, applicant seeks extension of time for further six months from the date of expiry of the stipulated period on 29.12.2020 to complete the investigation.

3. Be it stated that applicant is original respondent No.1 in Writ Petition (Stamp) No.5669 of 2020 since regularized as Writ Petition No.68 of 2021.

4. The said writ petition was disposed of by this Court by order dated 22.09.2020 in the following terms :-

“37. Thus, having regard to the discussions made above, we are of the view that the following directions will meet the ends of justice:-

(i) Respondents are directed to unfreeze the bank account of the petitioner bearing No.10025372568 with IDFC Bank, Andheri (E) Branch forthwith;

(ii) Respondents are also directed to complete the investigation into the allegations against the petitioner within a period of three months from the date of receipt of a copy of this order;

(iii) Placing of alert on Import Export Code of the petitioner or claim of refund of IGST/GST would be subject to outcome of such investigation.

38. Ordered accordingly.”

5. Mr. Pradeep S. Jetly has taken us to paragraph 2 of the interim application where four reasons have been cited as to why further time is required for completion of investigation in terms of the direction at paragraph 37(ii).

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.

7. Interim application is disposed of.

MILIND N. JADHAV, J

UJJAL BHUYAN, J