

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 3958 of 2021

WITH

WRIT PETITION NO. 3598 OF 2021

R. R. Kabel Limited ... **Petitioners**

Versus

The Union of India & Ors. ... **Respondents**

Mr. Prakash Shah a/w. Mr. Jas Sanghavi i/b. PDS Legal,
Advocate for the Petitioner.

Smt. Shehnaz V. Bharucha a/w. Ms. Amisha Amin, Advocate
for the Respondents.

**CORAM: S.V. GANGAPURWALA &
 VINAY JOSHI, JJ.**

DATED : MARCH 29, 2022

P.C.

1. The petitioner is assailing the action of the respondents in not accepting the supplies made by the petitioner to the units located in SEZ in discharge of the export obligation only on the ground that the same is not accompanied by Bill of Export.

2. We have heard the learned Counsel for the petitioner and learned Counsel for the respondents.

3. According to the learned Counsel for the respondents the Bill of Export is a mandatory document in terms of

Foreign Trade Policy for discharge of inclusive obligation of advanced value in case of supplies of SEZ.

4. The issue involved in these present writ petitions is no more *res integra*. It is decided in the catena of judgments. The reference can be had to the decision of the Division Bench of this Court in case of ***Larson & Toubro Limited Versus Union of India***¹. The Division Bench in the said case held that if the other documentary proof of export is available on record, then only in the absence of Bill of Export the claim ought not be negatived.

5. In light of the above, the respondents may consider the other documents placed by the petitioner regarding proof of export and the petitioner's cause may not be rejected only on the ground that Bill of Export was not accompanied with it. The process shall be done within fifteen days. Further consequences shall follow.

6. With the aforesaid observations and directions, the writ petitions are disposed of. No costs.

(VINAY JOSHI, J.)

(S.V. GANGAPURWALA, J.)