IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

WRIT PETITION NO. 8166 of 2022

M/s. Excellent Betelnut Products Private Ltd.
through its Director, having office at
Shop No.1, Platinum Commercial Premises,
CHS Ltd. Jawaharlal Lane Road,
Ghatkopar(East), Mumbai. .... **PETITIONER**

...V E R S U S...

1. The Union of India, through the
Secretary, Department of Revenue,
Ministry of Finance, Government of India,
North Block, New Delhi – 110 101.

2. Commissioner of Customs,
Customs Commissionerate,
GST Bhavan, Telangkhedi Road,
Civil Lines, Nagpur-440 001. .... **RESPONDENTS**

Shri Akshay Sudame, Advocate for petitioner.
Shri N.S.Deshpande, Deputy Solicitor General of India for respondent no.1.
Shri S.N.Bhattad, Advocate for respondent no.2.

CORAM :- A.S.CHANDURKAR AND ANIL L. PANSARE, JJ.
DATE :- 22nd DECEMBER, 2022.

ORAL JUDGMENT (Per A.S.CHANDURKAR, J.)

Rule. Rule made returnable forthwith and heard the learned counsel for the parties.

2. The learned counsel for the parties agree that a similar order as passed in Writ Petition No. 5137 of 2021 (*M/s. Excellent Betelnut Products Pvt. Ltd. vs. Directorate of Revenue Intelligence, Nagpur and another)* decided on 15.12.2021 could be passed in the present case. Accordingly, this writ petition is disposed of in terms of paragraphs 4 to 6 of the said order which reads as under:

> *4. We are of the opinion that purposes of this petition shall be served if this petition is treated as an application made under Section 110 A of the Customs Act, 1962 and decide appropriately.*
> *5. Accordingly, the writ petition is partly allowed.*
> *6. We direct that this petition shall be treated as an application filed by the petitioner under Section 110 A of the Customs Act, 1962 by respondent no.2, who shall then proceed to decide the same, in accordance with law, after giving due opportunity of hearing to the petitioner, at the earliest and preferably within fifteen working days from the date of receipt of the order by keeping all questions open."*

3. Order accordingly. No costs.

(ANIL L. PANSARE, J.) **(A.S.CHANDURKAR, J.)**

Andurkar..

Digitally Signed byJAYANT S ANDURKAR
Personal Assistant
Signing Date:
23.12.2022 18:48