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***IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION***

WRIT PETITION NO. 2100 OF 2023

Regency Spices LLP

... Petitioner

V/s.

The Union of India and Others

... Respondents

Mr. Prakash Shah with Mr. Jas Sanghavi and Mr. Ansh Angal i/b.
PDS Legal for the Petitioner

Mr. Jitendra B. Mishra with Ms. Sangeeta Yadav and Mr. Ashutosh
Mishra for the Respondents

***CORAM : NITIN JAMDAR &
ABHAY AHUJA, JJ.***

DATE : 21 FEBRUARY 2023

P.C. :-

The learned Counsel for the Petitioner relies on the decision of the Division Bench of this Court in the case of *The Commissioner of Customs Nhava Sheva-V v/s. VKC Nuts Private Ltd.*¹ (Customs Appeal No. 6 of 2021 with Interim Application (L) No. 16390 of 2021). The learned Counsel for the Petitioner states

¹ 2022(9) TMI 26-Bombay High Court

that this decision was rendered in the case of *VKC Nuts Pvt. Ltd.*, who is the Petitioner in the connected Writ Petition No. 2101 of 2023 and the Respondents are bound by it and therefore, the Petition be allowed in terms of the law already laid down.

2. The learned Counsel for the Respondents states that the decision rendered in the case of *VKC Nuts Pvt. Ltd.* as above would cover the facts of the Petitioner's case and the Petitioner can always draw the attention of the authority who has issued the show cause notice to the law laid down by this Court.

3. Accordingly, we dispose of the Writ Petition directing the Respondent No.2 to first consider the law laid down by this Court in the above mentioned case and the facts of the case before the authority and take necessary steps as per the law already laid down.

4. With these observations, the Writ Petition is disposed of.

5. Considering the fact that the decision has been rendered as above, the Respondent No.2 would take the necessary steps within a period of four weeks from today.

ABHAY AHUJA, J.

NITIN JAMDAR, J.