



Andreza

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO.375 OF 2009

WITH

WRIT PETITION NO.348 OF 2009, WRIT PETITION NO.373 OF 2009

WRIT PETITION NO.375 OF 2009

SIDDHIVINAYAK PACKAGING

... PETITIONER

Versus

**UNION OF INDIA THROUGH SECRETARY
AND 4 ORS.,**

... RESPONDENT

WITH

WRIT PETITION NO.348 OF 2009

PLASTIC EXPORT ZUNDERT PVT LTD

... PETITIONER

Versus

**UNION OF INDIA THROUGH SECRETARY
AND 4 ORS.,**

... RESPONDENT

WITH

WRIT PETITION NO.373 OF 2009

MARICO LTD

... PETITIONER

Versus

**UNION OF INDIA THROUGH SECRETARY
AND 4 ORS.,**

... RESPONDENT

Mr. Vipin Jain, Advocate with Mr. A. Mhantre, Mr. S. M. Singbal
and Ms. Neelam Kunkalinkar, Advocates for the Petitioner.

Ms. Asha Desai, Central Government Standing Counsel, for the
Respondent Nos. 1 to 5 in

WP 375/2009, WP 373/2009 and WP 348/2009.

**CORAM:- M. S. KARNIK &
VALMIKI MENEZES, JJ.**

DATED :- 5th September, 2024

P.C.

Learned Counsel submit that in view of the Circular No.
1007/14/2015-CX dated 12.10.2015, issued by the Central Board of

Excise & Customs, New Delhi, thereby withdrawing the order under 37B of Central Excise Act, 1944 on classification of Coconut Oil packed in small containers, the petition is worked out. The amounts which have been secured in view of the interim orders passed may be released in favour of the petitioner.

2. It is made clear that any notices issued by the Department may be adjudicated on its own merits and in accordance with law.

3. All contentions thereupon are kept open.

4. The petitions are disposed of. No costs.

VALMIKI MENEZES, J.

M. S. KARNIK, J.