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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 316 OF 2024

Karl Mayer Stoll Textilmaschinenfabrik GmbH ... Petitioner

Versus

Union of India & Ors. ... Respondents

Mr. Abhishek A. Rastogi a/w Ms. Pooja M. Rastogi, Ms. Meenal Songire,
Ms. Renita Alex, Mr. Jay Gupta for the Petitioner
Ms. Neeti Punde a/w Ms. Mamta Omle for the Respondents

CORAM: G. S. KULKARNI &
FIRDOSH P. POONIWALLA, JJ.
DATED: 01 February, 2024

P.C.

1. We had heard the Petition on the earlier occasion when we had passed the following order:

"1. At the request of learned Counsel for the Revenue, stand over to 1 February 2024. She would also take into consideration the case of the petitioner that the proceedings stand covered by the order of the Division Bench, insofar as the interim orders to be passed on the present petition are concerned, in view of the orders passed on 25 September 2023 in the petitioner's own case Karl Mayer Stoll Throukevin Socha & Anr. Vs. The Union of India, and connected matter (Writ Petition No.10561 of 2023)."

2. The Respondents have pointed out to us that on 25th September 2023, in Writ Petition No.10561 of 2023, in the Petitioner's own case, whereby considering the contentions as raised in the said proceedings, and which are similar to the contentions in the present proceedings, this Court had admitted the Petition granting interim reliefs.

3. The learned counsel for the Respondents also fairly submits that the said orders passed by us in the Petitioner's own case would also govern the present proceedings and the present proceedings would be required to be tagged along with those proceedings for their adjudication.

4. For the reasons stated in the order dated 25th September 2023 passed by the coordinate bench of this Court as noted above, we **admit** this Petition and also grant similar interim reliefs as granted in paragraph 7 of the said Order. For convenience, we note the order of admission and interim relief as granted in the said proceedings, which are in paragraphs 6 and 7, and which read thus:

"6. Accordingly, as purely an issue of law arises for consideration in the present proceedings which goes to the root of the authority and jurisdiction of the designated officer to issue the impugned show cause notices to a foreign entity, we would be required to hear the parties on the merits of their respective contentions, at the final hearing of the petition. Hence, Rule, Respondents waive service.

7. In the light of the above discussion and considering the provisions of Section 1(2) of the Customs Act prior to its amendment by Finance Act, 2018 (w.e.f. 29.3.2018) as also considering the effect of the said amendment, in our opinion, the petitioners have made out a prima facie case for grant of interim reliefs. Hence, pending the hearing and final disposal of the petitions, the impugned show cause notices shall stand stayed. Ordered accordingly."

5. The above Order shall also govern the present proceedings.

6. Reply affidavit, if any, be placed on record within six weeks from today.

(FIRDOSH P. POONIWALLA, J.)

(G. S. KULKARNI, J.)