



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.12648 OF 2024

Isha Exim

...Petitioner

Vs.

Union of India & Ors.

...Respondents

Mr. Prakash Shah a/w Mr. Aaush Desai i/b. Pythagoras Legal for
Petitioner.

Mr. Jitendra B. Mishra a/w Ms. Sangeeta Yadav for Respondent.

**CORAM : K. R. SHRIRAM &
JITENDRA JAIN, JJ.**

DATED : 10th SEPTEMBER 2024

P.C.:

1. After the petition was heard, Mr. Mishra, on instructions, stated that without prejudice to the rights and contentions of Department, they shall permit clearance of the imported goods under provisional assessment.

2. As regards the issue of classification raised by Department, in the event, Department succeeds before the Apex Court in any proposed proceedings, Mr. Shah states Petitioner will be bound to pay and undertakes to pay any difference in duty with interest and penalty, if any. We accept the undertaking. Moreover, we direct Petitioner to file an undertaking to this effect with Department in the format as prescribed by Department. Mr. Shah states an undertaking has been

given on 22nd January 2024, when Petitioner was allowed to clear the goods under Bill of Entry No.8077228 dated 30th March 2022.

3. The Designated Officer of Respondent shall take immediate steps to clear the goods in question covered by Bills of Entry Nos.3049623 and 3048996 both dated 16th April 2024.

4. Petition disposed.

[JITENDRA JAIN, J.]

[K. R. SHRIRAM, J.]