



Darshan Patil

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

WRIT PETITION NO. 1772 OF 2022

M/s Apollo Cranes Pvt. Ltd. ...Petitioner

Versus

Union of India and Anr. ...Respondents

**WITH
INTERIM APPLICATION NO. 13721 OF 2023
IN
WRIT PETITION NO. 1772 OF 2022**

**WITH
WRIT PETITION NO. 1773 OF 2022**

Sandeep Organics Pvt. Ltd. ...Petitioner

Versus

Union of India and Anr. ...Respondents

**WITH
WRIT PETITION NO. 8961 OF 2023**

Chandra Prakash Jain ...Petitioner

Versus

Union of India and Anr. ...Respondents

**WITH
WRIT PETITION NO. 8962 OF 2023**

Doshi Brothers Marketing (P) Ltd. ...Petitioner

Versus

Union of India and Anr. ...Respondents

**WITH
WRIT PETITION NO. 9284 OF 2023**

Anand Aggarwal ...Petitioner

Versus

Union of India and Ors. ...Respondents

**WITH
WRIT PETITION NO. 12619 OF 2023**

Rajan Sarang ...Petitioner

Versus

Union of India and Ors. ...Respondents

**WITH
WRIT PETITION NO. 15082 OF 2023**

M/s Seema Internet (P) Ltd. ...Petitioner

Versus

Union of India and Anr. ...Respondents

**WITH
WRIT PETITION NO. 5784 OF 2024**

Gaurav Vinod Kumar Goel ...Petitioner

Versus

Union of India and Ors. ...Respondents

**WITH
WRIT PETITION NO. 5811 OF 2024**

Vinodkumar Madanlal Goel ...Petitioner

Versus

Union of India and Ors. ...Respondents

**WITH
WRIT PETITION NO. 15418 OF 2024**

Sandipbhai Bhingardiya ...Petitioner

Versus

Union of India and Ors.

...Respondents

ORDINARY ORIGINAL CIVIL JURISDICTION

WITH

WRIT PETITION NO. 2442 OF 2023

Pragnesh Gandhi

...Petitioner

Versus

Union of India and Ors.

...Respondents

None for the Petitioners in WP/1772/2022, WP/1773/2022,
WP/8961/2023, WP/8962/2023, WP/15082/2023.

Mr Anil Bolani, i/b PDL Legal, for the Petitioner in WP/2442/
2023.

Mr Priyadarshi Manish, a/w Ms Anjali Jha Manish i/b Ms
Deepa Panicker, for the Petitioner in WP/9284/2023.

Mr Priyadarshi Manish, i/b Ms Deepa Panicker, for the
Petitioner in WP/12619/2023.

Mr Prathamesh Chavan, i/b India Law Alliance, for the
Petitioners in WP/5784/2024 and WP/5811/2024.

Mr Brijesh Pathak, for the Petitioner in WP/15418/2024.

Mr J B Mishra, a/w Ms Sangeeta Yadav, Mr Umesh Gupta, for
the Respondents in WP/1772/2022, WP/1773/2022,
WP/8961/2023, WP/8962/2023, WP/9284/2023,
WP/15082/2023, WP/5784/2024, WP/5811/2024 and
WP/15418/2024.

Mr J B Mishra, a/w Ms Sangeeta Yadav, for the Respondent/
UOI in WP/2442/2023.

Mr J B Mishra, a/w Mr Saket R Ketkar, for the Respondents 2
to 4 in WP/12619/2023.

Mr Karan Adik, for the Customs in WP/12619/2023.

CORAM: M.S. Sonak &
Jitendra Jain, JJ.

DATED: 06 December 2024

PC:-

1. Heard learned counsel for the parties.
2. These petitions were entertained based on the decision of the Hon'ble Supreme Court in the case of **Canon India Private Limited Vs. Commissioner of Customs**¹. However, these matters were kept pending because it was pointed out that the review against the said decision was pending before the Hon'ble Supreme Court.
3. By order dated 07 November 2024, the Hon'ble Supreme Court has disposed of Review Petition No.400 of 2021 in the case of **Commissioner of Customs Vs. Canon India Private Limited** (Civil Appeal No. 1827 of 2018). The Hon'ble Supreme Court observed that the decision passed in *Canon India Private Limited* (supra) did not consider the notification and provisions of law since the same was not brought to their notice.
4. The Hon'ble Supreme Court in Review Petition held that DRI officer is a proper officer for issuing show cause notice. The Supreme Court also upheld the Validation Act by which amendment, the DRI officers were empowered to issue show cause notice. However, the Hon'ble Supreme Court has issued a direction to grant the parties time to file a reply or appeal as the case may be and to dispose of the show cause notice or the appeal against the order within the timelines to be specified.
5. Accordingly, consistent with the Hon'ble Supreme Court's order dated 07 November 2024, we dispose of all these Writ Petitions by issuing the following directions:-

¹ AIR 2021 SC 1699

(a) In Writ Petitions where show cause notices were challenged, we decline to interfere with the impugned show cause notices but grant noticees 6 weeks' time to respond to the same;

(b) In Writ Petitions where orders in original were made, we decline to interfere with the said orders but grant the parties 8 weeks' time to institute appeals against the same;

(c) The show cause notices or appeals as the case may be, where replies/appeals are instituted within the period indicated above, should be disposed of on merits without adverting to the issue of limitation;

(d) All contentions of all parties except those which stand concluded by the Hon'ble Supreme Court by order dated 07 November 2024 are left open;

(e) The Interim Orders if any are hereby vacated;

(f) The Interim Applications if any do not survive and are disposed of;

6. There shall be no orders as to the costs.

7. All concerned to act on an authenticated copy of this order.

(Jitendra Jain, J)

(M.S. Sonak, J)