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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO.1894 OF 2022**

Twenty First Century Iron and Steel Ltd. .. Petitioner
Versus
Union of India and Ors. .. Respondents

**WITH
INTERIM APPLICATION NO.7927 OF 2024
IN
WRIT PETITION NO.1894 OF 2022**

Twenty First Century Iron and Steel Ltd. .. Applicant/Petitioner
Versus
Union of India and Ors. .. Respondents

**WITH
INTERIM APPLICATION (ST) NO.12742 OF 2022
IN
WRIT PETITION NO.1894 OF 2022**

Union of India and Ors. .. Applicants
IN THE MATTER BETWEEN :-
Twenty First Century Iron and Steel Ltd. .. Petitioner
Versus
Union of India and Ors. .. Respondents

Mr. Anupam Dighe, Ms. Chandni Tanna, Mr. Prathamesh Chavan i/b
India Law Alliance for the petitioners.
P. S.Cardozo, Mr.J.B.Mishra, Smt.Maya Mujumdar, Smt.Sangeeta Yadav
for the respondents.

**CORAM : M. S. Sonak &
Jitendra Jain, JJ.
DATE : 26 November 2024**

PC.:-

1. Heard learned counsel for the parties.

2. We are not inclined to interfere with the impugned show cause notice dated 23 April 2020 and consequential Order-in-Original dated 15 February 2024 given the decision of the Hon'ble Supreme Court order dated 7 November 2024 in Review Petition No.400 of 2021 in the case of ***'Commissioner of Customs Vs. Canon India Private Limited'*** (Civil Appeal No.1827 of 2018).
3. The petitioner had filed an Interim Application to bring on record the Order-in-Original dated 15 February 2024 and challenged the same. However, now that we propose to relegate the petitioner to the alternate remedy of appeal, there is no point in allowing this interim applications.
4. Consisting with the Supreme Court order dated 7 November 2024, we grant the petitioner 8 weeks time to institute an appeal against the Order-in-Original dated 15 February 2024. This 8 weeks period will commence from the date of uploading of this order. If the appeal is indeed instituted within the above period, the Appellate Authority to dispose of such an appeal on merit without advertng the issue of limitation.
5. All the contentions of all parties, except those concluded by the Supreme Court in its decision dated 7 November 2024 are kept open.
6. The petition is disposed of in the above terms without any order for costs. Interim order if any is vacated. Interim applications, if any, do not survive and are disposed of.
7. All concerned to act upon the authenticated copy of this order.

(Jitendra Jain, J.)

(M. S. Sonak, J.)